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COORDINATION OF THE POLICIES AND ACTIVITIES OF THE SPECIALIZED AGENCIES AND OTHER BODIES OF THE UNITED NATIONS SYSTEM RELATED TO THE FOLLOWING THEME: COORDINATION OF UNITED NATIONS SYSTEM ACTIVITIES FOR POVERTY ERADICATION

Report of the Secretary-General

SUMMARY

The present report is designed to assist the Economic and Social Council in its deliberations on the coordination of the United Nations system policies and activities in the area of poverty eradication. Discussions at the coordination segment of the Council of 1996 should enable the Council to achieve three objectives.

The first objective is to ensure coordinated United Nations support to poverty eradication activities at the country level, and the availability of resources. This report addresses the issue of resources for poverty eradication against the background of declining overall resources for development assistance, and recommendations are put forward for the consideration of the Economic and Social Council. The report presents Administrative Committee on Coordination (ACC) initiatives for integrated United Nations support to country-level follow-up to conferences, and analyses the relevance of country-level coordination mechanisms in the area of poverty eradication. It highlights recommendations of the Consultative Committee on Programme and Operational Questions (CCPOQ) of ACC for joint United Nations

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actions, and makes a number of recommendations for the consideration of the Council. These relate to defining a poverty eradication strategy; moving towards a common country assessment of poverty; making better use of the country strategy note and the resident coordinator system; and improving cooperation with the Bretton Woods institutions.

As regards the objective of mainstreaming the gender dimension, this report describes progress being made in United Nations system poverty eradication activities, through the system-wide medium-term plan on the advancement of women, inter-agency efforts, and building on the outcome of the last session of the Commission on the Status of Women as regards poverty. Recommendations are proposed for integrating the gender perspective into the follow-up to conferences, and in the work of the Economic and Social Council itself.

The report also aims at assisting the Economic and Social Council in promoting harmonized and integrated consideration of poverty eradication at the intergovernmental level, particularly within its subsidiary machinery. Based on a review of the work of the functional commissions and on an analysis of recommendations of major international conferences for the eradication of poverty, recommendations are made for an integrated review by the Council itself with respect to refocusing the work of some functional commissions on core aspects of poverty eradication. A number of areas are also highlighted where the functional commissions may better cooperate by providing inputs to one another.

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INTRODUCTION

1. The present report is in response to Economic and Social Council decision 1995/321 in which the Council decided that the coordination segment of its substantive session of 1996 should be devoted to consideration of the coordination of the activities of the United Nations system for the eradication of poverty. The Council, in the same decision, also decided that consideration of this theme should focus on three areas: (a) coordination of United Nations support for and availability of resources to the United Nations system for facilitating national poverty eradication plans and programmes as well as the provision of basic social services, particularly at the field level, (b) coordination of United Nations efforts to ensure that all its activities for poverty eradication take fully into account the gender perspective and (c) ways of monitoring the performance of the United Nations in the field of poverty eradication, in the context of the harmonization of the multi-year programmes of work of the functional commissions of the Council.

2. This report consists of three sections each of which corresponds to one of the three issues identified by the Economic and Social Council for focused discussion. It should be noted that a gender perspective has also been included in sections I and III. Each section contains recommendations in order to assist the Council in its deliberations.

3. The report has been prepared in consultation with, and on the basis of information provided by, the organizations of the United Nations system. It has been prepared within the context of the International Year for the Eradication of Poverty and of the preparations for the first United Nations Decade for the Eradication of Poverty. It has also taken into account the information gathered for the 1995 triennial comprehensive policy review of operational activities for development of the United Nations system, and the work undertaken on poverty eradication by the Consultative Committee on Programme and Operational Questions (CCPOQ) of the Administrative Committee on Coordination (ACC). Also described is the progress made in the follow-up to major international conferences, particularly by the ad hoc inter-agency task forces established by ACC for this purpose, and the work of the functional commissions at their recent sessions in the area of poverty eradication.

4. The recent global conferences have all identified issues and actions for the eradication of poverty. The provisions of the various agendas, plans and programmes of action and declarations set out by the conferences, beginning with the World Summit for Children and the United Nations Conference on Environment and Development and extending to the United Nations Conference on Human Settlements (Habitat II), have focused on different dimensions of the problem. Through the harmonizing of the work programmes on poverty eradication, progress will be made towards ensuring consistent policy approaches at the field level as regards the mainstreaming of the gender perspective and in respect of intergovernmental consideration.

I. COORDINATED UNITED NATIONS SUPPORT FOR AND AVAILABILITY OF RESOURCES FOR POVERTY ERADICATION ACTIVITIES AT THE FIELD LEVEL

A. Context

5. The eradication of poverty has been a priority goal in all the major United Nations conferences held since 1990 and it is at the very heart of the mandates of the organizations of the United Nations system that carry out activities in this area at the international, regional and country levels. The substantive policy directions emanating from the conferences are providing a new, stronger basis for a concerted effort by the United Nations system for poverty eradication. At the same time, the funding of United Nations system activities in these areas has not been in step with the demands being placed on it for assisting programme countries in their efforts to eradicate poverty. Subsection E below deals with the issue of resources in greater detail.

6. The global conferences that have recently tackled this theme stressed that responsibility for formulating and implementing policies to eradicate poverty should lie primarily at the national level. The involvement of the United Nations funds, programmes and agencies in the overall effort of poverty eradication is aimed at assisting Member States in translating the global goals of the international conferences and the statutory mandates of each organization into concrete actions and activities especially at the country level.

7. The activities of United Nations system organizations at the country level are normally limited to supporting the efforts of the concerned countries to eradicate poverty. They focus on capacity-building and play a catalytic role, as the main actors in dealing with this problem are the countries themselves, their population, their Governments and their institutions. Although this entails a limited role for the United Nations system as compared with national institutions, poverty reduction still represents a key priority for the United Nations system's operational activities for development. The United Nations system organizations operate in this domain through initiatives that may be grouped into three main categories: (a) policy advice in a broad sense, (b) enhancement of the information base on poverty and, in the case of a number of organizations, (c) support to the development and provision of basic social services and other concrete initiatives that directly benefit the poor.

8. The goal of poverty eradication represents a major challenge for the United Nations system and its organizations owing not only to its importance as a global objective, but also to its vast scope, its complexity, its multisectoral character and the need for the participation of a multiplicity of actors. Given the variety of mandates and activities of the United Nations system organizations in this area, harmonization and coordination among all those who intervene in the struggle for poverty eradication are crucial, particularly at the country level.

9. Specific policy directions regarding assistance from the United Nations system for the eradication of poverty are contained in chapter V of the Programme of Action of the World Summit for Social Development 1/ held in Copenhagen in 1995. These recommendations represent the basis for enhancing the

effectiveness of the United Nations system at the country level and improving coordination in poverty eradication. The following actions have been indicated in this regard:

(a) All specialized agencies and related organizations of the United Nations system are invited to strengthen and adjust their activities, programmes and medium-term strategies, as appropriate, to take into account the follow-up to the World Summit for Social Development. Relevant governing bodies should review their policies, programmes, budgets and activities in this regard;

(b) The United Nations system should provide technical cooperation and other forms of assistance to the developing countries, in particular in Africa and the least developed countries, in implementing the Copenhagen Declaration on Social Development 2/ and Programme of Action of the World Summit for Social Development;

(c) The organizations of the United Nations system, including the technical and sectoral agencies, and the Bretton Woods institutions, should expand and improve their cooperation in the field of social development to ensure that their efforts are complementary and, where possible, should combine resources in joint initiatives for social development built around common objectives of the Summit;

(d) Coordination at the country level should be improved through the resident coordinator system to promote and support integrated implementation of the Copenhagen Declaration on Social Development and the Programme of Action of the World Summit for Social Development and related international agreements;

(e) The United Nations system's capacity for gathering and analysing information and developing indicators of social development should be strengthened, taking into account the work carried out by different countries, in particular developing countries. The capacity of the United Nations system for providing policy and technical support and advice, upon request, to improve national capacities in this regard should also be strengthened.

10. The Summit also urged Governments to integrate goals and targets for combating poverty by 1996. For each country, a precise definition and assessment of absolute poverty should be developed, within national plans that address structural causes of poverty.

11. In light of the recommendations made at the conferences, particularly at Copenhagen, the United Nations system is organizing itself to providing integrated support to countries in the implementation of the results of conferences.

B. Administrative Committee on Coordination (ACC) initiatives for integrated United Nations support to country-level follow-up to conferences

12. At its second regular session of 1995, ACC decided that, in the future, it would review the implementation of the results of recent global conferences in

an integrated manner, and in the context of a thematic approach, drawing on the work of its standing machinery and other relevant inter-agency mechanisms. At its first regular session of 1996, ACC conducted such a thematic review on African economic recovery and development, an issue addressed by all recent conferences. At that session, ACC also reviewed the progress made in the coordinated follow-up to conferences at the regional and country levels.

13. At the regional level, concerted action programmes in support of conference objectives are being developed by the executive secretaries of the regional commissions with the concerned agencies and programmes and in consultation with the Special Coordinator for Economic and Social Development.

14. Coordinated and integrated support for country-level action is provided by the three ad hoc inter-agency task forces established by ACC in 1995, around the interrelated themes of (a) the enabling environment for social and economic development, (b) employment and sustainable livelihoods and (c) basic social services for all. All three task forces have started functioning, with the active participation of all concerned agencies.

15. The task force on basic social services for all, led by the United Nations Population Fund (UNFPA), has identified six areas of work. Those are population, basic education, primary health care, shelter, safe drinking water and sanitation, and basic social services in post-crisis situations. Two working groups have been created - on primary health care and on basic education - that will address cross-cutting issues, such as indicators, financing and resource mobilization, the gender perspective, targeting specific groups, policies in the social sector and the involvement of civil society. Issues of hunger and environment will also be addressed. End products of the task force shall include, inter alia, guidelines for the United Nations resident coordinator system and others; the identification of indicators for social services to measure progress in implementation of recommendations from major conferences; and a review of best practices and lessons learned. The task force is expected to complete its work in six months.

16. The task force in employment and sustainable livelihoods, convened by the International Labour Organization (ILO), is to prepare a synthesis report for use in particular by the resident coordinator system. The report is to summarize the lessons that may be learned from experience at the country level and across countries, with a view to suggesting ways of improving inter-agency cooperation. The report should also aim at providing a clear understanding of the ingredients that work in promoting employment and sustainable livelihoods in specific situations, and of indicators required for monitoring progress. The report would result from a number of country reviews, soon to be launched, on a variety of general and specific issues relevant to employment and sustainable livelihoods, as well as from an examination of topics such as the impact of globalization and technological change, and indicators. The task force is expected to submit its report in January 1997.

17. The task force on the enabling environment, convened by the World Bank, is also to prepare a synthesis report for use by resident coordinators and other country representatives. The report will aim at providing a common framework for the efforts of the United Nations system related to the establishment of an

enabling environment for economic and social development, so as to enhance the capacity of the system to assist countries in carrying out their own programmes to meet their respective circumstances. The goal of the report is also to support inter-agency collaboration at country level on the enabling environment. Three working groups have been established on (a) the macroeconomic and social framework (dealing with economic and social policy matters), (b) capacity-building for governance, dealing with institutional capacity-building and (c) indicators, dealing with instruments for measuring success in the implementation of economic and social policies. The task force has indicated that, in its work, it will draw upon and test the results against best practice at the country level. It has also indicated that it will take into account the dynamics of global integration, and the fact that an enabling environment can no longer be designed and put in place by individual countries in isolation. It is also to look at the impact of the changing patterns of capital flows on the United Nations system, as increased capital flows would enable the United Nations system to allocate a greater proportion of multilateral resources towards poverty eradication and to assist in channelling some of the private investment into poverty eradication projects. The task force is expected to complete work within one year.

18. The importance of close substantive links among the three ad hoc task forces has been underscored by ACC. It invited them to consider having common working groups for areas such as indicators and social services, and indicated that cross-cutting issues such as the promotion of human rights and the advancement of women should be pursued by each task force in relation to the theme(s) assigned to it. The outcome of Habitat II would also need to be integrated into the work of the task forces. ACC further stressed that close links had to be established by the task forces with the inter-agency arrangements for the follow-up to the Beijing Fourth World Conference on Women, and the Steering Committee for the United Nations System-wide Special Initiative on Africa.

19. Close substantive links should also be developed between the three ad hoc task forces and ACC standing committees, so as to ensure continuity of conference follow-up after completion of their work by the task forces. ACC indicated that the lead agencies could continue to play their role in assisting its standing committees in this regard.

20. At the country level, resident coordinators are setting up thematic groups, or optimizing the use of existing groups to support integrated country implementation of the recommendations of global conferences, as described above. Furthermore, several organizations have taken steps to enhance collaboration and coordination with other parts of the system in respect of activities relating to the follow-up to conferences, particularly at the country level. ACC encouraged other organizations to similarly promote collaborative action at the country level, under the leadership of the resident coordinator.

21. At its recent regular session, ACC also decided to establish an Inter-Agency Committee on Women (see sect. II, para. 94). Furthermore, the Inter-Agency Committee on Sustainable Development (IACSD) established by ACC to ensure coordinated system-wide response to the implementation of Agenda 21 3/ is also part of the ACC institutional set-up for follow-up to conferences.

C. United Nations system coordination mechanisms at the country level

22. Country-level coordination of the United Nations system's operational activities in the area of poverty eradication under the overall authority of the government is based on a number of mechanisms that have been created to improve the coherence of the system's response to the development needs of recipient countries. Among these mechanisms, the following need to be singled out: (a) the resident coordinator system, (b) the country strategy note, (c) the field-level committees, (d) thematic working groups, (e) the programme approach and (f) the consultation process that the round-table meetings and consultative group meetings have promoted.

1. Resident coordinator system

23. Country-level coordination of the United Nations system's support to poverty eradication is the primary responsibility of the government in all recipient countries. However, the resident coordinator system plays an important role as a coordination mechanism as well, as it enhances harmonization and cooperation within the United Nations system at the country level and promotes the integration of United Nations system support with national development orientations.

24. Poverty eradication activities are often the highest priority of United Nations system support through the resident coordinator system. This was confirmed by the information collected on the occasion of the 1995 triennial comprehensive policy review of operational activities for development of the United Nations system. A total of 93 resident coordinators, out of 105 who answered the review questionnaires, singled out poverty as one of the main development issues that the United Nations system addresses in the recipient countries, in response to their request.

25. The resident coordinator system is a participatory process of coordination of the United Nations system, and one wherein the leading role of the resident coordinator is not hierarchical. He or she is a facilitator, a catalyst, a team leader and a stimulus towards consultation among organizations of the system. The resident coordinator system provides an opportunity for the United Nations funds and programmes and the specialized agencies and their country representatives to work together to integrate their assistance for poverty eradication in a coordinated manner for maximum impact. The resident coordinator system enhances the complementarity of the United Nations organizations, by building on the variety of their mandates and experience, and by setting the stage for an adequate division of labour within different spheres of competence.

26. Progress at the country level in the use of the resident coordinator system in support of system-wide coordination of poverty eradication activities is visible in some countries, but may still be limited in others. Although coordination within the resident coordinator system is frequent in matters such as security, protocol and common administrative issues, it needs to be implemented especially in programme matters, among which poverty eradication

represents the most vital area, as indicated in paragraph 41 of General Assembly resolution 50/120 according to which the field-level committee should review substantive activities prior to their approval by individual organizations. This applies particularly to issues such as poverty eradication, given its central importance. In order to ensure progress on a wider scale, arrangements are required to confirm the participation of all representatives of the United Nations system organizations in the resident coordinator system by holding them accountable to their respective organizations for the effective and coherent functioning of the system at the country level.

2. Country strategy note (CSN)

27. One of the main tools within the resident coordinator system that may be used to promote country-level coordination of poverty eradication activities of United Nations system organizations is the country strategy note (CSN). Established by the General Assembly in its resolution 47/199, the CSN is a government document prepared with the assistance of, and in collaboration with, the organizations of the United Nations system. The resident coordinator system is expected to assist and contribute to the process of the CSN under the leadership of the resident coordinator.

28. The CSN can be used to coordinate poverty eradication initiatives if the government intends to pursue poverty eradication as one of the main development objectives that require the support of the United Nations system. Once this condition is met, the CSN can provide a broad and common frame of reference for United Nations system operational activities in the area of poverty eradication, aligning them with the national development policies, and serve as a framework for all country programmes, and other programmes and projects. The CSN can also provide the basis for monitoring and evaluating those activities, when adequate provisions are made for that purpose.

29. So far, 13 countries have formally adopted a CSN. Eighty-eight Governments have declared their intention to do so. Fifty-one of those 88 countries are in the active phase of formulating CSNs and are expected to finalize them shortly.

30. In the 13 countries where the CSN process has been completed, poverty eradication is a central theme of the CSN, even though the terminology used in each case may vary. In some cases, poverty eradication represents the overall theme around which the entire cooperation of the United Nations system is shaped. The centrality of poverty eradication is also confirmed in the draft CSNs of another group of 14 countries and in the CSN outlines of a further group of 24 countries. These trends confirm the expectations that the CSNs can play an important role in coordinating poverty eradication initiatives.

31. As the CSN is a voluntary initiative of the recipient countries, not all countries have decided to formulate this document as a frame of reference. The General Assembly, in its resolution 50/120, recently stressed the need for the United Nations system to give serious consideration to ways of ensuring a more coherent response by the system to the national plans and priorities of recipient Governments, whether or not there is a CSN. This means that a global system-wide frame of reference for programme activities is required in any case.

However, if the process for formulating a CSN has been launched, then it should be the appropriate framework for a coherent response.

3. Field-level committee

32. The collegiality of the resident coordinator system finds its expression in the field-level committee which is the mechanism through which the various representatives of the United Nations system meet for consultation and coordination in the country. The General Assembly in its resolution 47/199 called upon the resident coordinators to establish, in consultation with host Governments, an appropriate field-level committee, which would normally comprise all resident United Nations system representatives and which, under the leadership of the resident coordinator, would serve as a United Nations coordinating mechanism in the countries concerned.

33. Just over 50 per cent of the 102 resident coordinators who responded to a questionnaire for the 1995 triennial comprehensive policy review on operational activities for development have established such committees; another 20 per cent indicated that regular coordination meetings were held for specific exercises even though the establishment of the field-level committee had not been formalized. "Heads of agency meetings", as they are often called in the jargon of country activities, can be found in practically all countries, even though the lack of a formal establishment of the field-level committee may have implications for the level of responsibilities and decisions that are envisaged.

34. The field-level committee provides the opportunity to review major programmes and projects of the United Nations system organizations in order to ensure their complementarity. In addition, the committee reviews agency sector strategies and evaluations, provides guidance and advice on proposed programmes, and facilitates the identification of the programmes and projects for possible complementary financing and coordinated implementation. Even though ad hoc arrangements may have been created, such as steering committees or mixed groups specifically focused on the CSN, it is normally in the field-level committee that the first debate on promoting an active involvement of the United Nations system in the formulation of the CSN takes place. The field-level committee can be a very effective mechanism at the organizational level to establish a constructive and transparent dialogue among country representatives of United Nations system organizations. Subcommittees at a more technical level that deal with specific issues (see the discussion of thematic working groups below) may complement the role of the field-level committee.

35. The commitment of the United Nations system to coordinating poverty eradication activities within the system should thus be seen in the context of the activities of field-level committees and their attention to this theme. However, the mere establishment of the field-level committee does not ensure that consultation and harmonization of programming and implementation of concrete initiatives on poverty eradication will be achieved. Similarly, the active dialogue among United Nation system organizations within the field-level committee does not ensure that the same kind of dialogue is established between the system and the government, and this latter link is essential for an effective coordination at the country level.

4. Thematic working groups

36. More directly oriented towards the coordination of concrete initiatives on poverty eradication are the thematic working groups that are often established at the country level among United Nations system organizations. In the 1995 triennial comprehensive policy review, 72 per cent of the resident coordinators confirmed the establishment of thematic working groups. This mechanism has been more frequent in Latin America (89.5 per cent) than in other regions. Working groups are found in 70 per cent of the Asian countries and in 69 per cent of the African countries.

37. It is at the level of a thematic working group that detailed poverty analyses are often conducted, examined and discussed and that the terms of reference for an operational coordination of individual initiatives within the United Nations system, or beyond, are defined.

38. The membership of the thematic working groups may vary from case to case. Generally, officers responsible for poverty eradication or related initiatives are the regular members of these working groups. Some groups are focused specifically on poverty eradication; others address broader issues such as, inter alia, human sustainable development, and social development, of which poverty is also a major dimension. These thematic working groups include participation by government officials, donors (both multilateral and bilateral), national experts, representatives of universities, non-governmental organizations, trade unions, federations of local companies and other national organizations or associations that express the interests of special groups.

5. Programme approach

39. The United Nations system adopted a common interpretation of the programme approach following the recommendations of the General Assembly in its resolution 47/199, on the basis of the CCPOQ agreement on this matter, which was transmitted to the Economic and Social Council in 1993. Conceptually, the core of the programme approach has been summarized in the 1995 triennial comprehensive policy review, where it was stressed (see document A/50/202-E/1995/76, annex, para. 72) that the programme approach implied the use of external funds in a form that was best suited to supporting national programme objectives. United Nations system support should be merged with national and other external support, no longer structured in separate projects but targeted to national objectives.

40. The programme approach thus offers a conceptual foundation for including poverty eradication initiatives in unifying frameworks called "national programmes". These programmes are conceived, designed, managed and monitored under the responsibility and leadership of the recipient Governments. The United Nations system organizations can participate in this endeavour, either by assisting the Governments in their design and management of these national programmes, or by participating in their implementation through concrete initiatives that are included in the operational elements of the programmes. The operational coordination of poverty eradication initiatives is thus ensured through the programme approach by including them in consistent schemes, namely,

the national programmes, that are normally defined along cross-sectoral lines and reflect the development priorities of the government.

41. Within each national programme, contributions coming from various sources, either national or external - and, in the case of the latter, from the United Nations or from other contributors (multilateral and bilateral) - will be harmonized within frameworks that take account of the concrete commitments of the government through budget resource allocations.

42. Multi-agency collaboration at the operational level often takes the form of joint participation in the formulation and, at a downstream stage, in the implementation of national programmes, along the lines here indicated for the programme approach. This is the case with such initiatives as the human immunodeficiency virus/acquired immunodeficiency syndrome (HIV/AIDS) programmes in several affected countries, or such multi-agency/multi-donor programmes as the initiative against the chagas' disease insect plague in Bolivia.

43. Among the initiatives that play a key role in achieving improvements in living conditions, a special position should be reserved for those national programmes that are known as national initiatives for poverty eradication, and for broader goals such as social development, human development, and human sustainable development of which poverty eradication is an important component. These initiatives represent the most consolidated form of collaboration among United Nations system organizations to organize and coordinate actions to eradicate poverty, including support to define policy orientations, which are the foundations of any "national programme against poverty". Normally, a series of more concrete actions, plans or programmes or components are defined, once the policy framework is identified, with the participation of a large number of cooperating entities, also outside the United Nations system.

44. These initiatives are normally designed with the joint collaboration of various United Nations organizations, which participate in exploratory missions or during the technical formulation of the policy guidelines or the action plans, as well as in the implementation of the individual components of the programmes. Often, the resources known as technical support services (TSS)-1 have been used to launch initiatives of this type. When these overall national initiatives for poverty eradication exist, they normally represent either the core or one of the key themes of the CSN, if this mechanism has been adopted.

45. Many of these examples of system-wide collaboration that follow the programme approach also have an overall structure that goes beyond the country dimension so as to include entire regions, or they may even be conceived as constituting worldwide initiatives. This is the case for initiatives like Education for All and HIV/AIDS programmes.

6. Round-table meetings and consultative group arrangements

46. United Nations Development Programme (UNDP-led round-table meetings and World Bank-led consultative group meetings are considered useful arrangements for coordination between donors and recipient Governments. These donors/ government consultative mechanisms may offer donor countries the opportunity to

discuss with senior government officials the main elements of the country's strategy for poverty reduction, and its progress and monitoring capacity in that area. Undoubtedly, the engagement of all major donors and the government in reviewing the public expenditure programmes represents an important channel through which to issue recommendations that may influence the success of poverty eradication strategies.

47. While development issues, such as poverty eradication, social development and capacity-building, are discussed at these meetings, they are only secondary to the analysis of the financial and economic commitment of the recipient government to funding the financing gap, which is the core element of these meetings. Given this orientation, the agenda, participation and outcome of these meetings do not impact decisively on the coordination of programmes and activities of poverty eradication at the country level.

D. Consultative Committee on Programme and Operational Questions (CCPOQ) workshop on poverty eradication

48. In September 1993, CCPOQ established a Working Group on Poverty to promote awareness of ongoing work within the United Nations system on poverty eradication and to help identify opportunities for broad inter-agency collaboration.

49. After consulting with all resident coordinators and field representatives on a first "Report on the work of the United Nations system in poverty alleviation", the Committee convened a brainstorming workshop on poverty eradication at the International Training Centre in Turin, from 21 to 23 February 1996.

50. As poverty eradication calls for bottom-up, participatory approaches, which fully involve the poor in all stages of the programming process, including the implementation phase, the workshop recommended that the United Nations system should develop a common approach and methodology for establishing working relationships with all actors and stakeholders, making maximum use of indigenous capacities.

51. At the country level, the workshop made recommendations to strengthen coordination in poverty eradication activities in five main areas: (a) developing poverty eradication strategies, (b) promoting joint actions, (c) stressing the operational implications of joint actions, (d) emphasizing the need for a working definition of poverty that should be capable of assessing its multidimensional facets and (e) learning from best and worst practices.

52. Poverty is a complex, country-specific problem that calls for demand-driven solutions. No single best anti-poverty strategy exists. Therefore, the workshop stressed the need for pragmatic country-specific integrated approaches, which should include such elements as human resources development, employment creation, income generation, availability of and access to social services, and development of non-discriminatory and gender sensitive frameworks, as well as social safety nets. In this regard, the United Nations system should be an advocate for the poor and answerable to them.

53. The workshop stressed the importance of a strong commitment, at the highest levels of management, to the promotion of United Nations system joint actions. Such actions should include the development of a common framework for action at the country level that, while respecting individual agency mandates and programmes, would ensure complementarity and synergism among the actions undertaken by various members of the United Nations system and focus on an agreed common framework for country programmes. They should also include joint assessment of country situations based on thorough preparations, joint consultations with stakeholders, including, inter alia, the poor themselves, the donors, non-governmental organizations and civil society structures, translation of overall poverty eradication objectives into specific time-bound goals and objectives, programming on the basis of joint objectives, and joint programme-wide monitoring and evaluation.

54. In order to promote these joint actions, the following aspects were seen to be of utmost importance:

(a) Strong United Nations leadership in solving the problems of complementarity and ensuring collective commitment to working together in developing joint initiatives;

(b) Increased in-house technical capacity, as well as in-country capacity;

(c) Development of strong positive incentives with respect to working together;

(d) Common definition of poverty and poverty assessment indicators and development of an easily accessible common data bank on poverty at the country level;

(e) Harmonization of procedures for monitoring and evaluation;

(f) Joint training programmes at the country level;

(g) Joint efforts in strengthening national capacity to follow up poverty eradication recommendations stemming from global conferences.

55. Concerning the learning of lessons from past successes and failures, the workshop stressed the importance of including joint monitoring and evaluation exercises as a systematic requirement of any major initiative in poverty eradication. The workshop suggested that experiences of this type should be launched in six pilot countries, based on the collaboration among Joint Consultative Group on Policy (JCGP) organizations, with the results to be disseminated to non-JCGP institutions as well.

56. The outcome of the workshop was reviewed by CCPOQ at its eighth session in March 1996. The Committee agreed to transmit the recommendations emanating from the workshop to the three ACC ad hoc inter-agency task forces on follow-up to conferences, so that they could be fully taken into account in providing support to country-level action in the follow-up to conferences.

E. Resources

57. With poverty eradication emerging as a major global priority, the organizations of the system report that they are committing an increasing proportion of their resources to projects with poverty eradication elements. For instance, approximately $5.4 billion or 32 per cent of World Bank investment lending was channelled to poverty-targeted projects in fiscal year 1995. Seventy-six per cent of UNDP's fifth-cycle programmes have a poverty alleviation component compared with 34 per cent in the fourth cycle. A major share of United Nations Children's Fund (UNICEF), UNFPA and World Food Programme (WFP) resources is also being directed towards improving the conditions of the poorest segments of the population. Furthermore, numerous joint venture projects have pulled together resources from a number of agencies and other bodies to address various facets of poverty.

58. It must be noted, however, that despite a strong recognition of poverty eradication as a priority concern, the general trend over the last few years of declining resource commitments to multilateral development institutions makes it extremely difficult for those institutions to respond adequately to the massive challenge of poverty eradication. Total official development assistance (ODA) of the members of the Development Assistance Committee of the Organisation for Economic Cooperation and Development (OECD), as a percentage of their combined gross national product (GNP), dropped to 0.30 per cent in 1994, the lowest level since 1973 (see document E/CN.17/1996/4/Add.1, para. 12). Even a reorientation and reallocation of resources, when the overall resource availability is uncertain, stagnant or shrinking, are unlikely to be sufficient to meet the challenge.

59. The eleventh replenishment of the International Development Association (IDA) at a level substantially below, in real terms, its previous level is the most glaring illustration of the overall resource situation facing the organizations of the system. For UNDP, the targets set by the Governing Council and the resource projections made by it for the fifth programming cycle (1992-1996) have not been attained and the original programme allocations had to be reduced significantly, as indicated in the report of the Secretary-General (A/49/834) on funding operational activities for development within the United Nations system. To cite another example, total resources managed by WFP in 1994 remained at the level of just over 3 million tons per annum reached in the early 1990s; but owing to sharply increased emergency assistance, its development resources continued to decline significantly in both absolute and relative terms. This continued cut-back in resources for development thus threatens to undermine the efforts for meeting the targets and objectives on poverty eradication agreed to at the recent major international conferences.

60. Predictable and adequate resource flows are essential if poverty eradication is to be considered a realistic goal in the foreseeable future. The activities of the United Nations system in the area of poverty eradication require the mobilization of substantial new and additional resources.

Need for system-wide coordination

61. As the foregoing review indicates, the United Nations system has at its disposal a wide range of instruments at the country, regional and global levels for developing a coherent and well-integrated response to the challenge of poverty eradication.

62. It is also clear that, in recent years, considerable efforts have been made within the system not only to put in place or to strengthen, as the case may be, the necessary coordination instruments, but also to launch a number of specific joint initiatives and programmes that bear directly on the goal of poverty eradication. The participation of United Nations organizations in joint initiatives directly aimed at eradicating poverty takes different forms, and it is not possible in the limited space of this report to make even an indicative list of the types of joint projects or programmes in which the various operational parts of the United Nations development system cooperate with each other, joining funds, technical resources, information and experience. Examples of such joint programmes have been provided in earlier reports to the Economic and Social Council (E/1992/47) and the General Assembly (A/50/396), and examined by the CCPOQ Working Group on Poverty. They include the Bamako Initiative launched in 1987 for health reform in African countries, and the Development Programme for Displaced Persons, Refugees and Returnees (PRODERE), a multi-agency joint effort to fight poverty in areas affected by conflicts in Central America. More recently, the System-wide Special Initiative on Africa has been launched by all ACC member organizations, with a commitment to work together in key priority areas such as food security and hunger, basic education, primary health care and governance.

63. While such joint initiatives should be welcomed and supported, there remains a need to build on them so that a more systematic and consistent pattern of coordination and cooperation can become the established norm within the system.

64. It should be recognized, however, that in the decentralized United Nations system, as established by Member States, where both governance and funding are dispersed, cooperation and coordination are essentially voluntary actions that take place either on the basis of clearly perceived benefits or when the cost of performing those actions alone is considered to be too high.

65. A number of recent trends have come together, however, to create a strong need for organizations to cooperate. While many agencies began with more or less sectoral mandates, their activities have become more and more multisectoral as a result of the emphasis placed, especially at recent global conferences, on the multidimensional character of development and poverty issues and the need for an integrated approach to addressing them. This has not only tended to blur the lines between various sectors but also underscored the necessity of cooperative and joint actions so as to avoid duplication. The need for cooperation and coordination under such conditions is evident.

F. Recommendations

Definition of a poverty eradication strategy

66. Recommendation 1: As there is no single best strategy for poverty eradication and as strategies differ from one country to another, it is the primary responsibility of the Government of each country to define its own poverty eradication strategy. Therefore, it is the responsibility of the United Nations system to provide assistance to the Government by orienting its activities according to the priorities and development objectives pursued by the Government through collaborative exercises, such as the CSN when the Government intends to apply this mechanism.

Resources for poverty eradication

67. Recommendation 2: There has been a significant decline in resources for multilateral development institutions and this makes it difficult to respond to the massive challenge of poverty eradication. Therefore, it needs to be reaffirmed that the effectiveness, efficiency and impact of the activities of the United Nations system in the area of poverty eradication must be enhanced by, inter alia, a substantial increase in their funding on a predictable, continuous and assured basis, commensurate with the dimension and complexity of the poverty problems in the developing countries. Consideration could also be given to earmarking a certain proportion of resources for joint poverty eradication initiatives, out of the total allocations for multilateral institutions.

Commitment to coordination of poverty eradication activities

68. Recommendation 3: The multidimensional nature of poverty eradication requires that organizations of the United Nations system adopt a collective commitment to pursue this objective through their operational programmes and activities in all the countries where they operate, and make special efforts to harmonize their efforts and activities to maximize impact.

Common country assessment

69. Recommendation 4: The United Nations system organizations should assist the Government upon request, through collective efforts made within the resident coordinator system under the leadership of the Government, in preparing an assessment of the poverty situation in the country that should serve as the basis for a country-specific poverty eradication strategy. The common country assessment suggested by the Joint Consultative Group on Policy should be extended to the United Nations system, and be applied as the basis for the CSN in particular, if the Government agrees.

70. Recommendation 5: The United Nations system should increase its capacity for gathering and analysing information in order to develop indicators for poverty analysis, for developing guidelines to develop definitions, indicators and instruments for impact assessment and for monitoring poverty programmes, including gender-sensitive indicators, and should provide technical support to Governments, upon request, to improve national capacities in this area.

71. Recommendation 6: The United Nations system should promote gender analysis in the integration of gender concerns into the planning and implementation of policies and programmes on poverty eradication.

Country strategy note

72. Recommendation 7: The overall coordination of the poverty eradication activities of the United Nations system at the country level should be ensured through the active participation of all United Nations organizations in the formulation of the CSN, in close dialogue with the recipient Government that has the lead in the formulation process.

73. Recommendation 8: In countries where the CSN is either not yet available or not pursued by the Government, the United Nations system should produce, in close consultation with the Government, a system-wide frame of reference of the programme activities to ensure that poverty eradication initiatives supported by the United Nations system organizations represent a consistent response to the national priorities and objectives of the Government.

74. Recommendation 9: When the CSN is formulated or, alternatively, a system-wide frame of reference of United Nations system activities is provided, poverty eradication should be included as one of the key priorities to pursue if the Government agrees.

Resident coordinator system and field-level committee

75. Recommendation 10: Country coordination of poverty eradication activities of the United Nations organizations requires that the United Nations system organizations actively participate in the resident coordinator system. The resident coordinator system represents the appropriate mechanism through which poverty eradication initiatives supported by the United Nations system can be coordinated. The resident coordinators, as well as all the representatives of the United Nations system organizations in the country, should play a dynamic role in stimulating this type of coordination, under the leadership of the Government.

76. Recommendation 11: The field-level committee should review all major programmes and projects of the United Nations system, sectoral strategies and evaluation exercises in the area of poverty eradication in order to ensure their complementarity. In addition, it should provide guidance and advice on proposals of new initiatives and facilitate the identification of programmes and projects for possible complementary financing and coordinated implementation.

77. Recommendation 12: High priority should be given to establishing a dialogue between the United Nations system and the Government in the field-level committee for effective coordination of poverty eradication initiatives at the country level. Upon request, support should be provided by the United Nations system organizations to the establishment of ad hoc thematic groups, with the joint participation of United Nations system officials and government authorities, in order to promote initiatives and debate on poverty eradication, and promote appropriate measures to ensure that goals are adequately pursued. However, it should always be recognized that the ultimate responsibility of the

coordination in the country is in the hands of the Government which carries out this responsibility with the collaboration of and in consultation with the representatives of the United Nations organizations in the country, in a dialogue with all development partners.

78. Recommendation 13: In order to achieve effective integration with national poverty programmes, there should be extended use of the programme approach modality, under the leadership of government authorities, inserting those initiatives into consistent "national programmes", defined along cross-sectoral lines.

Cooperation with the Bretton Woods institutions

79. Recommendation 14: High priority should be devoted to strengthening the collaboration between the United Nations development system and the Bretton Woods institutions in the areas of social and economic development at all levels, in particular through greater complementarity between the policy framework papers (PFPs) and the CSN, so that coordination for the implementation of poverty eradication strategies could be enhanced, thereby ensuring that their efforts are complementary and consistent with government priorities.

80. In this context, even though neither the round-table meetings nor the consultative group meetings represent arrangements that are oriented towards achieving better coordination of programmes and activities of poverty eradication at the country level, a clear agreement should be reached with all relevant institutions, to suitably use both kinds of arrangements for the coordination of poverty eradication activities, to the extent possible, in a consistent development strategy.

II. MAINSTREAMING THE GENDER PERSPECTIVE IN UNITED NATIONS ACTIVITIES FOR POVERTY ERADICATION

A. Analysis

81. The Beijing Fourth World Conference on Women regarded the issue of poverty as the first critical area of concern in the Platform for Action. 4/ It was clearly stated that poverty had a significant gender dimension, that women constituted the majority among the world's poor and that there was growing evidence that women and men experienced poverty differently and became impoverished through processes that differed.

82. Feminization of poverty is linked to economic factors, the rigidity of socially ascribed gender roles, and women's limited access to power, education, training and productive resources. The failure to adequately mainstream a gender perspective in all economic analysis and planning and to address the structural causes of poverty is also a factor (Platform for Action, para. 48). The Platform for Action thus calls for reviewing, adopting and maintaining macroeconomic policies and development strategies that address the needs and efforts of women in poverty (Platform for Action, strategic objective A.1). Macroeconomic and social policies are to be reviewed and modified, with the full participation of women, with a view to achieving the objectives of the Platform

for Action. Policies and programmes are to be analysed from a gender perspective with respect to their impact on poverty, on inequality, and particularly on women (para. 58 (b)).

83. Mainstreaming a gender perspective requires a conscious effort to ensure that gender is taken into consideration in activities on poverty eradication on a routine basis to avoid either marginalization or invisibility of women. Special measures will also often be necessary in order to increase awareness of the gender dimension in all areas relating to poverty eradication and these will be important links in the mainstreaming policy.

84. A participatory approach is an essential element in implementing the mainstreaming of a gender perspective. This allows for all partners to exchange views, determine priorities and help select the most appropriate approaches. This inevitably involves increasing women's participation in decision-making at all levels. At present, women are underrepresented in discussions and decision-making concerning policies and programmes on poverty eradication.

85. During its fortieth session (1996), the Commission on the Status of Women discussed the issue of poverty eradication in response to General Assembly resolution 50/203, in which the Assembly requested the Commission to consider how it could develop its catalytic role in mainstreaming a gender perspective in United Nations activities, taking into account the need for a focused and thematic approach to the review of the Platform for Action and the contribution that could be made by all other functional commissions of the Economic and Social Council.

86. The substantive work of the Commission on the Status of Women on implementation of the strategic objectives and actions in the critical areas of concern of the Platform for Action, including the issue of poverty, was organized around a sequence of dialogues. One of these focused on the issue of coordinated approaches to the eradication of poverty within the context of a substantive follow-up to the Beijing Conference. At that meeting, many of the leading organizations of the United Nations system active in poverty eradication were present. The dialogue among Governments emphasized that, in order to ensure effective implementation of poverty eradication, the United Nations system, including the Bretton Wood institutions, should promote an active and visible policy of mainstreaming a gender perspective in the formulation and implementation of all policies and programmes aimed at poverty eradication. Failure to incorporate a gender perspective in poverty eradication programmes and policies would continue to result in persisting and growing inequalities and prevent those programmes from achieving the goals of sustainable development.

87. The results of the discussions at the dialogues are reflected in resolution 40/9 of the Commission on the Status of Women 5/ adopted by the Commission at its fort[illegible]th session. In that resolution, the Commission reaffirmed the importance of mainstreaming a gender perspective into all policies and programmes aimed at combating poverty at national and international levels as well as the need to integrate it into the coordinated follow-up to major United Nations conferences and summits.

88. To ensure that the gender perspective is taken fully into account in all activities of the United Nations system and in accordance with Economic and Social Council resolution 1993/16, a proposed system-wide medium-term plan for the advancement of women, 1996-2001 (E/1996/16) has been elaborated based on contributions from the specialized agencies, funds and programmes, according to their different mandates and comparative advantages, as well as on the structure of the Beijing Platform for Action.

89. The Commission on the Status of Women in its resolution 40/10 6/ reaffirmed that the system-wide medium-term plan for the advancement of women, 1996-2001 would be a basis for joint and collaborative action of the United Nations system to support implementation of the Platform for Action. In that resolution (para. 1), the Commission stressed that the plan should be an effective instrument for promoting the coordinated implementation of the Beijing Platform for Action.

90. In the area of poverty, the plan highlights the need for more coherent joint efforts in information collection, research and analysis, and operational activities. The United Nations system would continue to develop and refine indicators to monitor poverty from a gender perspective and to conduct research and analysis on structural causes of poverty. It will publish gender-disaggregated data for use in policy formulation and in addressing, in practical terms, the growing feminization of poverty. The system-wide medium-term plan for the advancement of women, 1996-2001 also emphasizes the need for better integration of research and analysis on the gender dimension of poverty in operational activities.

91. The Economic and Social Council, at its current substantive session, has before it the proposed system-wide medium-term plan for the advancement of women, 1996-2001. The section (I.A) on women and poverty reflects the United Nations system's indicative plans for addressing the issues raised in the Platform for Action. The Council may wish to monitor, through the Commission on the Status of Women, the implementation of the plan in the area of women and poverty and to consider how this approach to women and poverty can be further integrated into overall policies and programmes for poverty eradication so as to ensure full attention to the mainstreaming of a gender dimension and the monitoring of programme implementation.

92. In this regard, it be should noted that Ad Hoc Inter-agency Meetings on Women have been held regularly over the last 20 years. These meetings have provided an opportunity for the focal points on women and gender issues of the United Nations system to meet on a regular basis. Such meetings have also set up the framework for information exchange, development of joint activities and issue-oriented conceptual approaches, and harmonization of operational strategies on women and gender issues.

93. In March 1996, the Ad Hoc Inter-agency Meeting on Women held its twenty-first meeting. Its discussions on the critical area of women and poverty served as input into the work of the Commission on the Status of Women. It stressed the need for an integrated and collaborative approach that should address economic, political, social and cultural factors. Such a holistic approach would allow the comparative advantages of various United Nations organizations

to be maximized and contribute to the implementation of comprehensive poverty eradication policies and programmes.

94. Following a proposal by the Secretary-General in the context of the follow-up to recent United Nations conferences and summits, ACC established an ACC Inter-Agency Committee on Women. The new committee will build on experience gained, and will address the cross-cutting nature of gender issues that encompass not only economic and social, but also political and peace issues. This committee will advise ACC on how to ensure effective coordination and cooperation in the United Nations system in the implementation of the Platform for Action, and assist in the mainstreaming of a gender perspective in all areas of work and throughout the United Nations system (see sect. I, para. 21).

95. The debate of the Commission on the Status of Women indicated that there was scope for further progress in the mainstreaming of a gender perspective into policies and programmes on poverty eradication within United Nations organizations. Enhanced substantive coordination should facilitate the mainstreaming of a gender perspective, and promote the efficient use of resources, and the implementation of the outcome of major United Nations conferences and summits, including in the area of poverty eradication policies and programmes.

96. This implies, as was stated more generally in the Platform for Action, reviewing and strengthening the strategies and working methods of different United Nations mechanisms for the advancement of women with a view to rationalizing and, as appropriate, strengthening their advisory, catalytic and monitoring functions in relation to mainstream bodies and agencies. Women/gender units are important for effective mainstreaming, but strategies must be further developed to prevent inadvertent marginalization as opposed to mainstreaming of the gender dimension throughout all operations (para. 309).

B. Recommendations

97. Recommendation 1: Practical steps should be undertaken to integrate the gender perspective, first, into the coordinated follow-up to major United Nations conferences and summits and, second, into all activities and documentation on poverty eradication, especially, in connection with the International Year for the Eradication of Poverty and the forthcoming first United Nations Decade for the Eradication of Poverty. This should include:

(a) Regular exchange of information and experience among United Nations organizations concerned with poverty eradication;

(b) Use of data disaggregated by sex in research and analysis;

(c) Review of existing statistical indicators from a gender perspective and an elaboration of consistent and standardized indicators capable of measuring the extent to which the gender dimension is present in activities;

(d) Gender impact analysis of the design and implementation of policies and programmes, especially structural adjustment programmes;

(e) Monitoring and evaluation of gender-sensitive outcomes, especially in operational activities;

(f) Dissemination of information on the mainstreaming of a gender perspective on a regular basis and in a standardized form.

98. Recommendation 2: Efforts should be made to increase the participation of women in activities relating to the design, planning and implementation of United Nations policies and programmes on poverty eradication. More specifically, the gender perspective should be fully integrated, and the participation of women should be ensured, in the United Nations activities related to the eradication of poverty in the context of the follow-up to the major United Nations conferences and summits, including the International Year for the Eradication of Poverty and forthcoming United Nations Decade for the Eradication of Poverty.

99. Recommendation 3: Close collaboration should be established between focal points on poverty and women/gender units in order to reduce duplication and overlap in the mainstreaming of a gender perspective as well as to develop a coherent approach built on the comparative advantages of the organizations involved.

100. Recommendation 4: The Economic and Social Council should ensure that its future monitoring activities on poverty eradication reflect a gender perspective. The section on women and poverty in the system-wide medium-term plan for the advancement of women, 1996-2001 should be linked to these efforts of mainstreaming a gender perspective into policies and programmes in the area of poverty eradication.

III. A HARMONIZED AND INTEGRATED APPROACH TO INTERGOVERNMENTAL CONSIDERATION OF POVERTY ERADICATION

A. General considerations

101. The present section of the report examines ways to ensure that all the functional commissions work in tandem and in the most efficient manner in the pursuit of the objectives of the conferences and to monitor the implementation of their provisions for poverty eradication.

102. As eradication of poverty and hunger is a cross-cutting priority of recent major international conferences, most functional commissions have addressed aspects of poverty eradication. The Commission for Social Development, the Commission on the Status of Women and the Commission on Sustainable Development in particular have examined policy issues in selected areas of poverty eradication, and adopted their own resolutions and decisions as well as draft resolutions for the consideration of the Economic and Social Council.

103. A more structured intergovernmental dialogue on poverty eradication, within the Economic and Social Council and its subsidiary machinery, would contribute to ensuring a coherent set of policy guidelines for the United Nations system and the international community and a better support provided by the Council to

the General Assembly. It would allow a more efficient, focused and technical monitoring of United Nations system activities for poverty eradication. Altogether, it would thus contribute to effective United Nations support for the objective of poverty eradication.

104. The Economic and Social Council, at its 1995 coordination segment, indicated, in the thirteenth paragraph of its agreed conclusions 1995/1, 7/ that in the follow-up to United Nations conferences, the Council would ensure the harmonization and coordination of the agendas and work programmes of the functional commissions by promoting a clearer division of labour among them and by providing clear policy guidance to them. To this end, better preparation of the meetings of the Council should be assured. The Council could periodically organize meetings on specific issues to allow for more dialogue with the chairpersons and the secretariats, as appropriate, of the functional commissions, other subsidiary and related bodies and the relevant executive boards. If an effective and coordinated follow-up process suggested the need, then the consolidation of activities of subsidiary bodies might be considered, as appropriate. The aim of sustaining and strengthening the quality and impact of the output of these bodies must be assured.

105. This section focuses on harmonization of tasks among the functional commissions of the Economic and Social Council, pursuant to the terms of the Council's conclusions.

106. The consensus reached at the World Summit for Social Development was that poverty eradication required basic social services, employment and livelihoods, the advancement of women, and an enabling environment - with integrated national strategies and stronger international cooperation and support to the efforts of developing countries to eradicate poverty. (Basic social services were defined by the World Summit for Social Development as encompassing the elimination of hunger and malnutrition, the provision of food security, basic education, employment and livelihood, primary health-care services including reproductive health care, safe drinking water and sanitation, and adequate shelter and participation in economic and cultural life. 8/) The Fourth World Conference on Women reiterated that consensus and analysed further measures needed from a gender-specific perspective. With this multidimensional approach, harmonizing work programmes for poverty eradication would therefore in fact lead to harmonizing work in a number of related policy areas. Consequently, the present analysis not only focuses on poverty eradication per se but also addresses the issue of the provision of basic social services as an essential component of the discussion on harmonization and coordination.

B. How the division of labour among the functional commissions has functioned in the past on the issue of poverty eradication

1. Overview of the work of the functional commissions in the area of poverty

107. From its inception, the Commission for Social Development has been concerned with the broad issue of poverty eradication, while focusing its discussions on its specific aspects. During its earliest sessions, the

Commission was concerned with community organizations and development; social security; social assistance; family and child welfare; migration and refugees; and emergency relief. Later, it also considered land reform and income distribution, community development and various aspects of the provision of social services. It was instrumental in the development of the Declaration on Social Progress and Development, as contained in General Assembly resolution 2542 (XXIV). During the 1970s, the Commission considered poverty eradication through its review of social development issues of a general nature; land reform; rural development; social aspects of nutrition; the distribution of national income; and social policy and social welfare. In the 1980s, poverty issues addressed by the Commission included the implications of adverse world economic conditions for social progress, and trends and fundamental changes in the field of socio-economic development. Specific attention was given to issues concerning the equitable distribution of national income, popular participation and the process of institutional development. During this period, also, the issue of poverty was considered in the context of the situation of specific social groups, especially youth, older persons and disabled persons.

108. The Commission for Social Development has also taken up poverty eradication in the course of its periodic reviews of the world social situation. Deliberations have benefited from the Report on the World Social Situation, produced quadrennially, as well as interim reports and the report or annex on the critical social situation in Africa.

109. With the convening of the World Summit for Social Development, poverty eradication in a broader sense has gained greater recognition. Attention has been given to issues such as integrated strategies, improved access to resources and infrastructure, meeting of basic human needs and enhanced social protection and reduced vulnerability. In follow-up to the Summit, at its special session in 1996, the Commission for Social Development examined "Strategies and actions for the eradication of poverty" as a priority subject. It investigated three sub-items: (a) formulation of integrated strategies, (b) meeting the basic human needs of all and (c) promotion of self-reliance and community-based initiatives. At its special session, the Commission also considered its mandate, its membership and the frequency of its meetings, and adopted a multi-year programme of work, in the light of its role in follow-up to the Social Summit.

110. The Commission on Sustainable Development dealt with the issue of poverty in detail at its third session (1995), when it examined the issue for the first time. Building on the results of the recently concluded World Summit for Social Development, the Commission considered poverty in a broad perspective as a multidimensional and complex problem that needed to be addressed in an integrated fashion. At its fourth session (1996), the Commission proposed that, in its future work, it focus its attention on the interlinkages between poverty and the environment.

111. The Commission on the Status of Women has addressed the issue of poverty, or aspects of it, on several occasions in the past. In 1993, "Development: women in extreme poverty: integration of women's concerns in national development planning" was one of its priority themes, and the Commission adopted resolution 37/8 9/ on that topic. Prior to that, several priority themes of the

Commission on the Status of Women had a strong relation to poverty, such as those on Integration of women in development (1991), Vulnerable women (1991) and more recently, Women in urban areas (1994). At its fortieth session in March 1996, the Commission on the Status of Women reviewed and adopted a resolution (40/9) on the implementation of strategic objectives of the Beijing Platform for Action in the critical area of concern: poverty. 5/ It also underlined the many links between poverty and other areas of concern of the Beijing Platform for Action. The Commission's resolutions focus on the gender dimension of poverty, programmes and policies addressing the needs of women in poverty, and the need to mainstream a gender perspective into various components of poverty eradication. However, the Commission on the Status of Women also addresses broad issues related to poverty eradication strategies, such as structural causes of poverty, the external economic environment (including debt and resources issues) and the allocation of public expenditure towards social sectors.

112. The work of the Commission on Population and Development has focused on the topics chosen in its multi-year work programme - reproductive health and rights, international migration, health and mortality with reference to linkages with development and gender, and population growth. While chapter III of the Programme of Action of the International Conference on Population and Development 10/ contains a section on "population, sustained economic growth and poverty", the Commission has not examined poverty or poverty eradication strategies as such. Other issues covered by the Commission on Population and Development can be regarded as components of causes and consequences of poverty.

113. The Commission on Human Rights has long taken into account the importance of the promotion and protection of human rights, especially economic, social and cultural rights, as a means towards achieving the eradication of poverty. Upon the initiative taken by its Subcommission on Prevention of Discrimination and Protection of Minorities, in 1991, to consider the issue of human rights and extreme poverty, and following the 1993 World Conference on Human Rights, the Commission on Human Rights has taken additional substantive steps in that regard. The Commission on Human Rights has adopted yearly resolutions on human rights and extreme poverty. 11/ In 1993, the Commission on Human Rights endorsed Subcommission on Prevention of Discrimination and Protection of Minorities resolution 1992/27 appointing a Special Rapporteur on the question of human rights and extreme poverty. 12/ Specific studies of extreme poverty and social exclusion have been conducted by the Subcommission on Prevention of Discrimination and Protection of Minorities, at the Commission's request. 13/ A number of Commission on Human Rights recommendations are of quite general scope, and relate to poverty eradication strategies in general (with a focus on participation of people living in poverty) and to United Nations activities. At its fifty-first session in 1995, the Commission decided that this question (action to eliminate extreme poverty and exclusion from society) would be considered in the light of the Programme of Action of the World Summit on Social Development. 14/ The Commission also invited the Special Rapporteur to continue to give special attention in preparing his reports to, inter alia, the effects of extreme poverty on the exercise and enjoyment of all human rights, efforts by the poorest themselves to participate fully in the development of the society in which they lived, and means of promoting a better understanding of the experiences and ideas of the poorest. The work of the Commission on Human

Rights has furthermore been seminal in the elaboration of human rights standards, the promotion and protection of which are of immediate relevance to the issue of the eradication of poverty. In a number of human rights treaties that have been opened for ratification by the General Assembly and ratified by a large majority of States, provisions are operational by which Member States have voluntarily bound themselves to take progressive steps conducive to the eradication of poverty by giving effect to each of the rights recognized in these treaties, including the rights to life, social security, food, housing and health. States parties report on these steps to the bodies that have been established under the relevant treaties to monitor the compliance of the States parties with the legal obligations arising from these treaties. 15/ In addition, the Commission on Human Rights elaborated the 1986 Declaration on the Right to Development contained in the annex to General Assembly resolution 41/128.

114. The Statistical Commission has examined the measurement of poverty, in the context of its work on measuring and monitoring economic and social progress, and on strengthening international statistical cooperation. Most recently, the Statistical Commission has started to review poverty measurement as part of its review of requirements for statistics on social issues emerging from the World Summit for Social Development and recent major international conferences. Follow-up to the World Summit for Social Development was in the agenda of the Commission's Working Group on International Statistical Programmes and Coordination at its eighteenth session in April 1996. The Statistical Commission's work thus relates to implementation of recommendations of conferences on statistical measurement of poverty, and is technical and focused.

115. The Commission on Science and Technology for Development had, as a priority theme at its second session in 1995, "Technology for small-scale economic activities to address the basic needs of low-income population", for input into the World Summit for Social Development. The Commission on Science and Technology for Development is to continue dealing with the issue of science and technology for meeting basic human needs, in its consideration of information technology and its implication for meeting basic human needs, at its next session in 1997.

116. The two other Economic and Social Council functional commissions, namely the Commission on Narcotic Drugs and the Commission on Crime Prevention and Criminal Justice, have not dealt with poverty and poverty eradication as such. The Commission on Crime Prevention and Criminal Justice, however, has recognized the importance of poverty eradication as one factor relevant to crime prevention, for example, in the Guidelines for cooperation and technical assistance in the field of urban crime prevention, 16/ adopted by the Council in its resolution 1995/9 of 24 July 1995. Aspects of the work of the Commission on Narcotic Drugs, for example in the context of its examination of the economic and social consequences of drug abuse and illicit trafficking, have touched upon poverty issues.

117. Although not a functional commission, the work of the Commission on Human Settlements deserves scrutiny in this context. Many areas of the work of the Commission on Human Settlement are closely related to the area of poverty. The Global Strategy for Shelter to the Year 2000 17/ addresses the alleviation of

poverty, the improvement of health, and the participation of women. The Commission has examined ways to address the specific shelter problems of the poor in pursuit of its objective of adequate shelter for all. At the invitation of the Preparatory Committee for the United Nations Conference on Environment and Development, the Commission on Human Settlements adopted its resolution 13/10 of 1991, on "Shelter for the population affected by extreme poverty"; 18/ and in 1993, the Commission on Human Settlements adopted resolution 14/3 on "Shelter, employment and the poor". 19/ The Commission on Human Settlements has focused on urban areas, and also addressed problems of access to land and security of land tenure for people living in poverty, basic infrastructure, informal urban settlements, poor residential settlements on hazardous sites, and participation of people living in poverty. In 1997, at its sixteenth session, the Commission on Human Settlements will have as a special theme in its agenda "Contribution of the private and non-governmental sectors to shelter delivery to low-income groups". The Commission on Human Settlements was entrusted with preparation for, and a role in future implementation of, Habitat II, which has also addressed various aspects of poverty eradication.

2. Brief diagnosis

118. The present brief overview of the work of functional commissions of the Economic and Social Council on poverty eradication reveals that, in the past, similar treatment of poverty has mainly occurred in the Commission for Social Development, the Commission on Sustainable Development, and the Commission on Human Settlements, as well as to a lesser extent in the Commission on the Status of Women.

119. Table 1 illustrates policy issues related to poverty eradication that are dealt with by several functional commissions. To a certain extent, the overlap and duplication reflects the international consensus on the multidimensional character of poverty eradication strategies that has been shaped by the major conferences and summits of the 1990s. The Commission on Sustainable Development, the Commission for Social Development, the Commission on the Status of Women and the Commission on Human Rights have called for strategies and policies to create an enabling environment conducive to sustainable development and poverty eradication. The importance of economic growth, of adequate resources for development and in particular poverty eradication, and of specific measures to alleviate the debt burden has been emphasized by several commissions as part of an enabling environment for poverty eradication. The Commission on Human Rights has also addressed in detail the problem of external debt, as well as the social impact of related adjustment programmes, in the context of a resolution on that theme and on the implementation of the Declaration on the Right to Development.

120. The importance of policies promoting the participation of people living in poverty in the decision making processes of their communities, and the need for partnerships with non-governmental organizations and non-State actors in poverty eradication strategies were recognized by the Commission for Social Development and the Commission on Sustainable Development, as well as the Commission on the Status of Women. It has also been a focus of Commission on Human Rights work.

Table 1. Themes related to poverty eradication considered by the functional commissions of the Economic and Social Council in 1995 and 1996

Theme	Commission on Sustainable Development	Commission for Social Development	Commission on the Status of Women	Commission on Population and Development	Commission on Human Rights	Commission on Human Settlements
1. Global attack on poverty as a theme emanating from major conferences: implementation of their commitments on poverty	Yes	Yes	Yes		Yes	
2. Enabling environment for sustainable development and poverty eradication	Yes	Yes	Yes			
Link between economic growth and poverty eradication						
International economic environment	Yes	Yes	Yes		Yes	
(a) Access to markets	Yes		Yes			
(b) Terms of trade	Yes		Yes			
(c) External debt	Yes		Yes			
(d) Transfer of technology	Yes		Yes			
Resources	Yes	Yes	Yes	Yes	Yes	Yes
Structural adjustment programmes and poverty eradication		Yes	Yes		Yes	
Special focus on Africa and least developed countries		Yes	Yes		Yes	
3. National strategies, policies and programmes for poverty eradication	Yes	Yes	Yes			
4. Multidimensional comprehensive and integrated approach	Yes	Yes	Yes	Yes		
5. Link between poverty eradication and advancement of women	Yes	Yes	Yes		Yes	
6. Link between poverty eradication and sustainable development	Yes	Yes				
7. Link between poverty eradication and population						
8. Human rights and poverty eradication	Yes		Yes		Yes	
9. Access to basic social services	Yes	Yes	Yes	Yes		Yes

Theme	Commission on Sustainable Development	Commission for Social Development	Commission on the Status of Women	Commission on Population and Development	Commission on Human Rights	Commission on Human Settlements
10. Full employment and sustainable livelihoods, access of people in poverty to productive resources	Yes	Yes	Yes			Yes
11. Enhancing social protection and reducing vulnerability		Yes	Yes			
12. Participation, civil society, including role of non-governmental organizations in poverty eradication	Yes	Yes	Yes		Yes	Yes
13. Structural and institutional changes for poverty eradication		Yes	Yes			Yes
14. Coordinated and coherent approach at country level, including definition, indicators, measurement, impact analysis, design and implementation of programmes, and programme evaluation			Yes			

Note: For the Commission for Social Development, the session of 1993 was also taken into account.

121. The provision of basic social services for all has been addressed by several commissions within their areas of competence, but there appears to have been no systematic sharing of tasks among the functional commissions. The Commission for Social Development has, in the past, taken an all-encompassing approach to basic social needs in its examination of the world social situation. In connection with its work on the realization of economic, social and cultural rights contained in the Universal Declaration of Human Rights 20/ and in the International Covenant on Economic, Social and Cultural Rights, 21/ the Commission on Human Rights has addressed various aspects of basic social needs from a human rights perspective. As noted earlier, the Commission on Sustainable Development has tended to address poverty eradication from a broad perspective. Furthermore, following the schedule of the monitoring of the follow-up of Agenda 21 implementation, the Commission on Sustainable Development, at its second session (1994), examined the sectoral cluster "Health, human settlements and freshwater". 22/ It made recommendations regarding health policy and reform and invited further work by the Inter-Agency Committee on Sustainable Development on aspects of environmental health. Education and public awareness were considered for the first time by the Commission at its fourth session (1996). The Commission on Sustainable Development therefore agreed to initiate a programme of work on education and public awareness. 23/ Although these issues relate to poverty eradication, the debate at the Commission on Sustainable Development has been in the broader context of sustainable development.

122. The Commission on the Status of Women has addressed various aspects of basic social services for all. For example, one of its pricrity themes in 1995 was "Promotion of literacy, education and training, including technological skills". 24/ The Commission on Population and Development has examined reproductive rights and reproductive health care in 1996, 25/ with the latter being among the basic needs identified by the World Summit for Social Development. Furthermore, the scope of the work of the Commission for Social Development, the Commission on Sustainable Development and the Commission on Human Settlements encompasses strategies to provide for basic social and other needs such as shelter, employment, food, access to land and so forth in urban areas.

123. This brief analysis suggests that, while the functional commissions have approached poverty eradication issues from the perspective of their respective areas of competence, there has been a tendency to widen the scope of their consideration to related or broader issues, thus leading to conclusions and recommendations that tend to be of a general character and therefore overlap with each other.

C. Proposals for a better division of labour

124. Any approach to a better division of labour among the functional commissions, in the area of poverty eradication, would also need to take into account the roles of the General Assembly and the Economic and Social Council.

125. A notable feature of the institutional arrangements for the follow-up to major conferences is that in practically all cases, these are composed of a

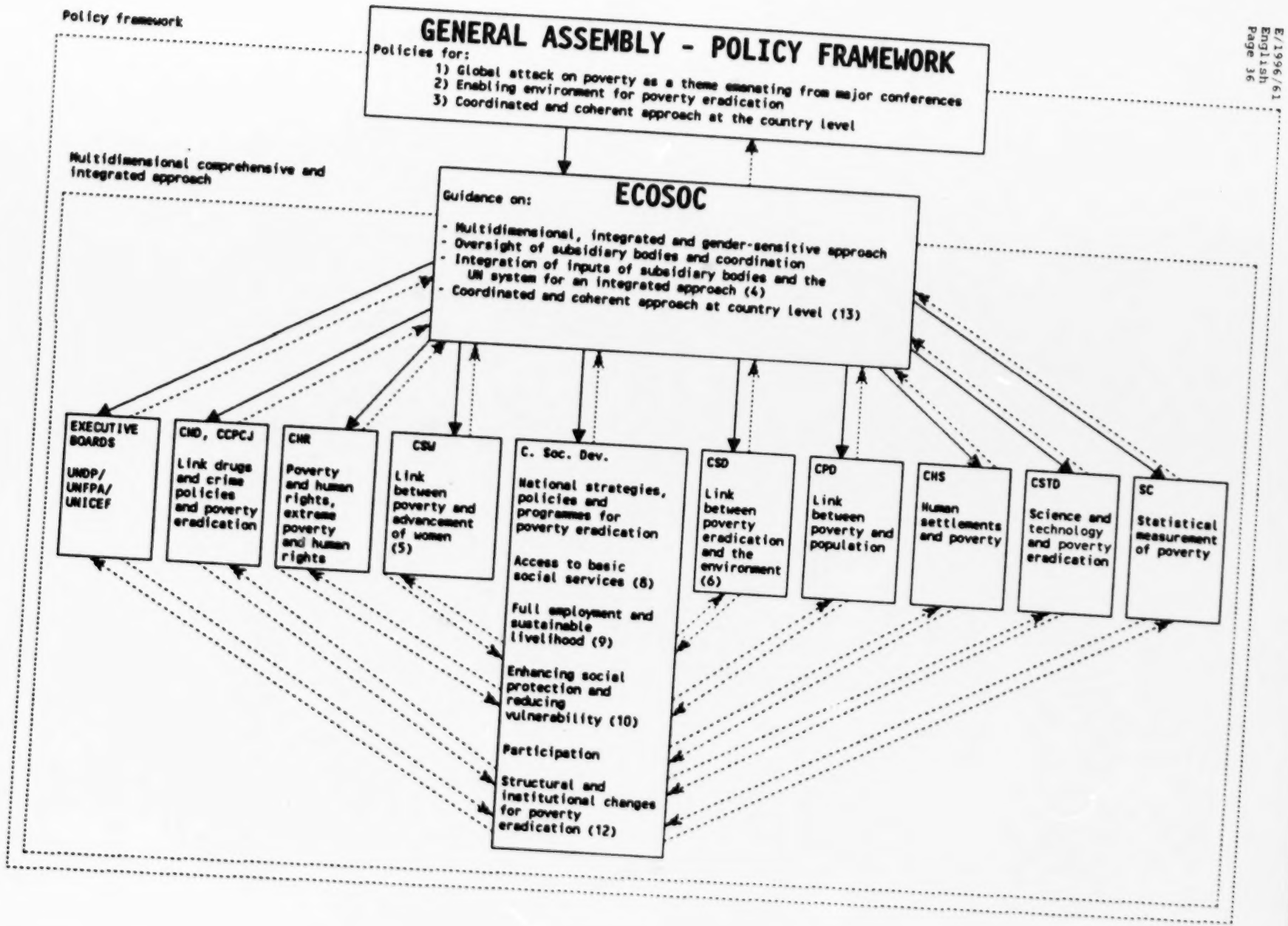
three-tier structure, namely the General Assembly, the Economic and Social Council and the functional commission most directly concerned with the subject addressed by a given conference. For these arrangements to function without duplicative debates, it would be important to have a clear understanding on the lines along which each of these tiers is to address the issues involved.

126. In its agreed conclusions 1995/1, the Economic and Social Council at its coordination segment of 1995 provided some guidelines on how the structure should function. 26/ Clearly, the General Assembly should consider and establish the broad policy framework, the Council should integrate the work of its functional commissions and provide guidance to the United Nations system on coordination issues, and the functional commissions should focus on the core set of issues falling within their respective areas of competence.

127. The practical implications of this scheme, if it was to be pursued in the area of poverty eradication, would be that the General Assembly will address the policy issues relating to the enabling environment, national as well as international; and that the Council will oversee the work of its functional commissions and of the United Nations system, in order to ensure both an integrated approach and that duplication is minimized and gaps are filled. The Council should also take into account inputs at the country level through the executive boards of funds and programmes, as well as inputs from ACC and its subsidiary machinery. As for the functional commissions, they should have specific, clearly defined areas of responsibility. The figure derived from table 1 illustrates this kind of division of labour (see figure).

128. For the Economic and Social Council to play its oversight and coordinating role effectively, it would seem necessary that the Council decide to work on the basis of a multi-year programme of work, as is increasingly the case for its functional commissions. This would also entail close consultations between the Bureau of the Council and the chairpersons of the functional commissions, as also foreseen by the Council in the agreed conclusions 1995/1 of its coordination segment of 1995.

129. The Economic and Social Council, in the harmonization of the work programmes of the functional commissions concerning poverty eradication has to reconcile four interrelated objectives: (a) supporting the development of a coherent and integrated policy framework by the General Assembly, (b) guidance by the Council to its subsidiary bodies and coordination of United Nations system activities, (c) sharing of work and ensuring focus by each commission on a core set of issues falling directly within its own purview, and assigning the review of other aspects to another commission, the one that is the most competent in dealing with them and (d) ensuring that the United Nations efforts towards poverty eradication are monitored from an integrated and comprehensive perspective.


Policy framework
GENERAL ASSEMBLY - POLICY FRAMEWORK
Policies for:
1) Global attack on poverty as a theme emanating from major conferences
2) Enabling environment for poverty eradication
3) Coordinated and coherent approach at the country level
Multidimensional comprehensive and integrated approach
ECOSOC
Guidance on:
- Multidimensional, integrated and gender-sensitive approach
- Oversight of subsidiary bodies and coordination
- Integration of inputs of subsidiary bodies and the UN system for an integrated approach (4)
- Coordinated and coherent approach at country level (13)
EXECUTIVE BOARDS
UNDP/ UNFPA/ UNICEF
CND, CCPCJ
Link drugs and crime policies and poverty eradication
CHR
Poverty and human rights, extreme poverty and human rights
CSW
Link between poverty and advancement of women (5)
C. Soc. Dev.
National strategies, policies and programmes for poverty eradication
Access to basic social services (8)
Full employment and sustainable livelihood (9)
Enhancing social protection and reducing vulnerability (10)
Participation
Structural and institutional changes for poverty eradication (12)
CSD
Link between poverty eradication and the environment (6)
CPD
Link between poverty and population
CHS
Human settlements and poverty
CSTD
Science and technology and poverty eradication
SC
Statistical measurement of poverty

1. An integrated approach to poverty eradication

130. An important result of the World Summit for Social Development was the recognition that poverty eradication calls for a multidimensional and integrated approach. Poverty eradication is an objective that should pervade all policies and programmes, be they economic or social. The General Assembly and the Economic and Social Council thus have an important role to play in ensuring that the approaches to poverty eradication are planned and monitored in an integrated manner, and in ensuring their harmonization, coherence and coordination, as well as their overall relevance to the commitment to eradicate poverty. This pertains both to national policies and to international cooperation. Furthermore, as all major United Nations conferences also recognized that poverty has a significant gender dimension, harmonization and coordination efforts should also have, as a means and a goal, the inclusion of a gender perspective.

(a) Economic and Social Council

131. As far as the Economic and Social Council's own work is concerned, its principal focus should be to promote a multidimensional and integrated approach to poverty eradication, by its subsidiary bodies and by the United Nations system as a whole. This would imply, in the first instance, that the Council is to devote its own attention mainly to cross-cutting issues relating to poverty eradication, such as the work of the United Nations system relating to the enabling environment and the integration of the economic and social dimensions. Secondly, in fulfilment of its system-wide coordination responsibilities in this area, the Council will need to promote a multidimensional, comprehensive, integrated and gender-sensitive approach to poverty eradication within the United Nations system. This would imply a continuing dialogue and a close working relationship with ACC and its relevant subsidiary bodies, including CCPOQ, the Inter-Agency Committee on Sustainable Development, the new Inter-Agency Committee on Women (IACW), and the ad hoc inter-agency task forces established by ACC to support country-level action in the follow-up to conferences. In this connection, the steps and decisions taken by ACC, as a follow-up to the agreed conclusions adopted by the Council at its coordination segment of 1995, are of particular relevance (see sect. I.D above).

132. The Economic and Social Council would also need to ensure that in their monitoring activities, the functional commissions - and, at the operational level, the executive boards of United Nations funds and programmes - pursue an integrated approach to poverty eradication.

133. Furthermore, the recommendations presented below for promoting a clearer division of work among the Economic and Social Council's functional commissions should allow an integrated and more effective intergovernmental monitoring of national and international efforts to eradicate poverty, thus providing the Council with the basis for formulating recommendations to the General Assembly for its comprehensive review of policy issues related to poverty eradication.

134. To achieve these objectives, the Economic and Social Council could consider devoting, on a periodic basis, a part of its general segment to a substantive examination of the theme of poverty, based on inputs from its functional

commissions, the executive boards of the funds and programmes and ACC and its subsidiary bodies. This proposal would be consistent with paragraph 66 of annex I to General Assembly resolution 50/227 in which it was stated that the primary function of the general segment as that of an action-oriented review of the activities, reports and recommendations of the Council's subsidiary bodies should be consolidated, focusing attention on major policy issues that required a prioritized and coordinated response from the United Nations system as a whole. In accordance with the agreed conclusions adopted by the Council at its 1995 coordination segment, the Secretariat could prepare a synthesis of the recommendations emanating from the functional commissions and, as required, from the executive boards of the funds and programmes.

Recommendation

135. The Economic and Social Council could decide that it shall be the primary intergovernmental forum for discussing poverty eradication from an integrated perspective. The Council might consider inviting the Commission for Social Development to provide an integrated approach to international and national action for poverty eradication to support its own analysis, in areas covered by its mandate. Should the Council decide that it will itself address this integrated approach, it is proposed that the overall review of the theme of poverty eradication by the Council take place in the year 2000, the year in which the World Summit for Social Development is to be reviewed. The Council might consider conducting this examination at its general segment.

(b) Functional commissions

136. It may be noted that, since the World Summit for Social Development, the revitalized Commission for Social Development has been entrusted with primary responsibility for the follow-up of the World Summit for Social Development, including chapter II (Eradication of poverty) of the Programme of Action of the World Summit for Social Development. In addition, the Commission for Social Development is preparing for the United Nations Decade for the Eradication of Poverty as well as considering activities for the International Year for the Eradication of Poverty. The Commission for Social Development could support the Economic and Social Council's examination by providing it with inputs, from an integrated perspective, on aspects that fall within its purview. Those would include national strategies and programmes for poverty eradication, access to basic social services for all and employment and livelihoods as they relate to poverty, and measures for enhanced social protection and reducing vulnerability, as well as inputs on issues related to income inequality, participation and structural and institutional changes for poverty eradication. This would also be consistent with General Assembly resolution 50/161, in which the Assembly called upon the Commission for Social Development to adapt its mandate in order to ensure an integrated approach to social development.

137. The poverty review by the Economic and Social Council should be supported by focused and technical inputs of the various other functional commissions in their areas of competence. Those inputs would have to be prepared between 1999 27/ and 2000. They would have to examine whether policies in their area of competence are supportive of the objective of poverty eradication, taking gender factors into account.

Recommendation

138. The Economic and Social Council might consider inviting the relevant functional commissions to prepare inputs, as appropriate, for its overall review on poverty aspects within their particular areas of competence, as described in subsection 2 below. Those inputs could be prepared in 1999-2000. The relevant functional commission, as part of its contribution, should also review whether the policies in the area within its purview are supportive of the objective of poverty eradication, taking gender factors also into account.

2. Refocusing the work of the functional commissions on core issues of poverty eradication

139. It may be recalled that, in the sixteenth paragraph of its agreed conclusions 1995/1 adopted at its coordination segment of 1995, the Economic and Social Council noted the current practice of assigning one functional commission with the primary responsibility for the follow-up and review of the implementation of each conference. However, it indicated that it would, in cooperation with its functional commissions, clarify the particular forms under which common themes should be considered by them. This would require that each commission focus on the core issues relating to the conference for which that commission was responsible and obtain inputs from other relevant bodies on related non-core issues. Needless to say, the functional commissions will need to work in close cooperation with the relevant organs, organizations, and bodies of the United Nations system not only to bring together and benefit from their expertise, but also to avoid covering ground that is already covered by another organization. In this regard, the task-manager approach devised by the Inter-Agency Committee on Sustainable Development to support the work of the Commission on Sustainable Development deserves particular attention. In addition, there may be cases where a functional commission may decide to leave the monitoring of one or several non-core themes entirely to another commission, one that is more competent to deal with them, or to the Council, without even requesting that input be channelled to it.

140. The Commission on Sustainable Development has already taken steps to refocus its work on core aspects of Agenda 21. At its third session (1995), the Commission on Sustainable Development noted that, through implementation of the Programme of Action of the International Conference on Population and Development 10/ and the Programme of Action of the World Summit for Social Development, 1/ all of the objectives agreed in Agenda 21 relating to poverty would be fully achieved. 26/ Agenda 21, in its provisions relating to poverty, also calls for the empowerment of women and support to their productive and reproductive roles, issues that were covered in more detail by the recommendations of the Fourth World Conference on Women. In addressing demographic issues and the empowerment of women, the Commission has continued to focus on these in so far as they relate to sustainable development. Regarding poverty, the Commission on Sustainable Development proposed to refocus its own work on the core issue of the linkages between poverty and the environment, taking into account both Agenda 21 and the Copenhagen Declaration on Social Development 2/ and Programme of Action of the World Summit for Social Development 29/ including the Summit recommendations that environmental

protection and resource management should take into account the needs of people living in poverty. At the high-level segment of the fourth session of the Commission (1996), participants in the segment recognized that, in future work, more attention should be paid to addressing the driving forces that impacted on the sustainable management of natural resources, including population growth, and to the economic and social dimensions of sustainable development, including combatting poverty. 30/

141. In refocusing its work on poverty, the Commission on Sustainable Development might also examine some of the poverty-environment linkages suggested by the Secretary-General in paragraph 102 (h) of his report (E/CN.17/1995/14) on poverty eradication and sustainable development, transmitted to the Commission at its third session, namely (a) protection of the health of the urban poor from environmental stress, (b) promotion of opportunities for small farmers and other poor agricultural, forestry and fishery workers on terms that respect sustainable development, (c) environmental protection and resource management in resource-poor and environmentally fragile regions, in particular marginal lands where large numbers of the poor are located, (d) afforestation and reforestation for environmental protection and for meeting the fuelwood needs of the poor, (e) promotion of non-farm rural industries to provide productive employment to the poor so as to relieve the pressure on marginal lands and halt deforestation and (f) development of sanitary sewage disposal facilities for the poor so as to prevent water pollution. The work of the Commission on Sustainable Development on poverty-environment linkages in urban areas should take into account the work of the Commission on Human Settlements and the follow-up to the United Nations Conference on Human Settlements (Habitat II).

142. Recommendation: The Economic and Social Council might consider inviting the Commission on Sustainable Development to focus its poverty work on the interlinkages between poverty and the environment. The Council might consider deciding further that the Commission on Sustainable Development leave to the Commission for Social Development, the Commission on the Status of Women and the Commission on Population and Development the review of those recommendations of the chapter on poverty of Agenda 21 that correspond to core areas covered by the World Summit for Social Development, the Fourth World Conference on Women and the International Conference on Population and Development respectively. The Council might consider noting that the Commission on the Status of Women plans to review the critical areas of concern "Women in power and decision-making" and "Women in the economy" in 1997, and that the Commission on the Status of Women has agreed to provide an input to the Commission on Sustainable Development in 1997 on women and the environment. It invites the Commission on Sustainable Development to rely on these inputs for its overall review in 1997 of Agenda 21 (for provisions in this area).

143. Similarly, the Economic and Social Council might consider encouraging its other commissions to focus their work on poverty on specific areas within their corresponding areas of competence.

144. Recommendation: The Economic and Social Council might consider recommending that:

(a) The Commission on Human Rights focus its work on human rights and extreme poverty and on human rights and poverty, and consider how it could make maximum use of the work of other commissions or the Council for analysing aspects of poverty eradication strategies and issues related to participation of poor people;

(b) The Commission on the Status of Women, while monitoring the inclusion of a gender perspective into poverty eradication policies and programmes of other functional commissions, continue to focus on the situation of women in poverty while considering all other critical areas of concern of the Platform for Action;

(c) The Commission on Human Settlements address areas of human settlements and poverty;

(d) The Commission on Science and Technology for Development continue to address the relationship between science and technology and poverty eradication, and the contribution of advances in science and technology to poverty eradication and meeting the basic needs of all;

(e) The Commission on Population and Development consider addressing issues related to poverty and the demographic dimension. The Council might consider inviting the bureaux of the Commission on Population and Development and the Commission for Social Development to consult on how the two commissions could share work in identifying major demographic trends and policies that might have an impact on poverty and poverty eradication.

145. Furthermore, it may be recalled that some recommendations of the World Summit for Social Development under poverty fall within the competence of the Commission on Narcotic Drugs, 31/ and of the Commission on Crime Prevention and Criminal Justice. 32/ These two commissions could hence provide focused inputs to an overall examination of poverty by the Economic and Social Council.

146. Recommendation: The Economic and Social Council might consider inviting the Commission on Narcotic Drugs and the Commission on Crime Prevention and Criminal Justice to examine the extent to which policies in their areas are supportive of the objective of poverty eradication, with particular reference to the World Summit for Social Development recommendations in their respective areas of competence.

3. Sharing of the work among the functional commissions, and determining how common themes should be considered by the functional commissions or by the Economic and Social Council

147. In order to assist the Economic and Social Council in considering how the non-core issues are to be shared among the functional commissions and how they should provide input to each other, the present section addresses, inter alia, ways in which the Commission for Social Development, the Commission on Population and Development, the Commission on the Status of Women, the Commission on Human Rights and the Commission on Human Settlements can refocus

their work, by obtaining inputs from other commissions on non-core common themes or leaving entirely the review of certain issues to other functional commissions or to the Council. A number of possible recommendations are put forth for the Council's consideration.

148. As regards the proposed sharing of tasks among functional commissions, it may be noted, at the outset, that some issues may gain from being reviewed from several different perspectives, provided that each commission provides a value added. This is the case for the issue of resources for poverty eradication, as well as, possibly, for the theme of participation of poor people in the development of their communities.

(a) An enabling environment for poverty eradication

149. The International Conference on Population and Development, the World Summit for Social Development, and the Fourth World Conference on Women have made recommendations concerning a supportive international economic environment for poverty eradication. It is proposed that maximum use be made of the forums provided by the Economic and Social Council and the General Assembly for discussing and monitoring international efforts in this area. The Council could review in 1997, as the theme of its coordination segment relating to the follow-up of major international conferences, the assistance by the United Nations system in support of recommendations of conferences on an enabling international and national economic environment for poverty eradication and development. This could serve as an input into the Assembly high-level debates on the world economic and social situation. Under this subject, the Council could review aspects related to, inter alia, trade and investment policies, international cooperation to support developing countries and countries in need in their effort to eradicate poverty, and in particular resources for development, promotion of sustained economic growth and sound macroeconomic policies. The Council could consider reviewing this theme in 1999, at its high-level segment, with a broader international scope, for input into the review and appraisal of the Fourth World Conference on Women and the World Summit for Social Development by the Assembly.

150. As for external debt and its impact on poverty eradication, it is proposed that maximum use be made of the yearly agenda item of the General Assembly on debt to review the implementation of the recommendations of international conferences and summits on alleviating or reducing debt problems. The functional commissions and their respective secretariats could reflect the work of the Assembly as much as possible, and utilize the reports of the Secretary-General on debt as the background for their own work.

151. Coordinated follow-up to conferences by the United Nations system in this area is organized through the ACC inter-agency task force on an enabling environment for social and economic development, chaired by the World Bank. The task force also covers areas such as, inter alia, the macroeconomic policy framework, external debt and finance for development, integrated strategies for poverty eradication and the judicial, legal and regulatory framework. It is important that results of the task force be fed to the Economic and Social Council, through ACC, when it examines the issue of an enabling environment.

152. Recommendation: The Economic and Social Council might consider selecting suitable themes for its high-level and coordination segments on an enabling environment, and, having decided on these themes for the Council's discussions, invite the Commission for Social Development, the Commission on Population and Development and the Commission on the Status of Women to limit discussions on these issues so as to avoid duplication.

153. The Economic and Social Council might, however, consider inviting its functional commissions to continue to submit to the Council (as was the case with some in the past) their own views, if any, on the specific aspects and implications of the national and international economic environment, including structural adjustment programmes, and of debt problems in their respective area of competence, and on the necessary related measures and policy adjustments.

154. ACC could be invited by the Economic and Social Council to report to it on the work of the inter-agency task force on an enabling environment, when it takes up that theme.

(b) Resources for poverty eradication

155. Resources for development in general is an area where most work has been undertaken by the Commission on Sustainable Development. However, the Commission on Population and Development, the Commission on the Status of Women and other commissions also examine the issue of resources for programmes and cooperation in their respective field.

156. Recommendation: The Economic and Social Council might consider deciding that the issue of resources for poverty eradication should continue to be examined by each commission specifically in relation to and within its respective area. In their examination, commissions could give attention to the share of resources targeted at the relevant aspects of poverty eradication. The Council might consider conducting an all-encompassing analysis in preparation for the General Assembly review, with inputs from all the functional commissions in their respective areas, as part of its consideration of the enabling environment.

(c) National integrated strategies for poverty eradication

157. Integrated strategies for poverty eradication were a major recommendation of the World Summit for Social Development. They require national poverty eradication plans, but also that poverty eradication be an objective that cuts across all economic and social policies. The United Nations Conference Environment and Development, and the World Conference on Human Rights to some extent, also contained recommendations of a similar thrust.

158. Recommendation: The Economic and Social Council might consider inviting the Commission for Social Development to pursue its work on national integrated poverty eradication strategies in the context of the International Year for the Eradication of Poverty and the United Nations Decade for the Eradication of Poverty and of the monitoring of the World Summit for Social Development. It is proposed that "National integrated strategies for poverty eradication" be a theme of the Council as part of its overall review of poverty in the year 2000.

Economic aspects could be considered by the Council in 1997 as part of the subject of an enabling environment.

(d) Basic social services as a crucial instrument for poverty eradication

159. "Meeting the basic needs of all" was the focus of a number of recommendations made by the United Nations Conference on Environment and Development, the International Conference on Population and Development, and the Fourth World Conference on Women, and is one of the four main areas of action identified by the World Summit for Social Development for poverty eradication. This has been a major priority of the United Nations system for a number of years. These conferences have also set a number of targets and quantitative goals in the areas of education, health and other basic social services. The various functional commissions of the Economic and Social Council, in cooperation with the specialized agencies and other United Nations organizations concerned, now need to establish systematic arrangements for monitoring results in these areas.

160. The ACC inter-agency task force on basic social services for all has within its purview the various aspects of basic social services for all, and quantitative targets set by major international conferences in this area. Those targets are also part of the monitoring of the World Summit for Children.

161. Recommendation: The Economic and Social Council might consider endorsing the recommendation of the Commission for Social Development to examine the theme of "Meeting the basic needs of all" in 1999, with a particular focus on education. This examination could also serve as an input into the overall review of the International Conference on Population and Development in 1999, if the calendar permits. The Council might consider proposing that the Commission on Human Rights provide the Commission for Social Development with an input on the importance of promoting and protecting human rights as a means towards meeting basic social needs, paying particular attention to the work of the treaty bodies monitoring human rights instruments. The Commission on Science and Technology for Development could provide the Commission for Social Development with an input on technology for meeting the basic needs of all. The Council may consider entrusting the Commission for Social Development, in cooperation with the relevant specialized agencies and United Nations organizations, with reporting to the Council on the achievement of goals and targets that have been set by the United Nations Conference on Environment and Development, the International Conference on Population and Development, the Fourth World Conference on Women and the World Summit for Social Development in the area of child and maternal health, basic education, and other areas of basic social services, in the effort to combat poverty, drawing upon the work undertaken by other bodies in charge of monitoring these targets for other conference follow-up. Monitoring of targets in the area of shelter and urban infrastructure could be left to the Commission on Human Settlements and those in the area of water to the Commission on Sustainable Development.

Health

162. Future work of the Economic and Social Council's functional commissions is already organized around some aspects of basic social services. Primary health care is on the work programme of the Commission on Population and Development in 1998, and on the work programme of the Commission on the Status of Women in 1999. The Commission on the Status of Women, in preparing its work, should build on the analysis of the Commission on Population and Development. Their combined output should be used by the Commission for Social Development in 1999.

163. Recommendation: The Economic and Social Council might consider inviting the Commission on Population and Development, drawing upon its work on access to reproductive health care, as part of its review of health, within the framework of its multi-year work programme, to provide an input to the Commission for Social Development for its 1999 review of "meeting basic social needs". The Council might also consider proposing that the Commission on Sustainable Development should provide a more focused input on environmental health.

Basic education

164. The Commission on the Status of Women is scheduled to examine education in 1997. The Commission on Sustainable Development reviewed education and public awareness in 1996. The work programme adopted by the Commission on Sustainable Development in 1996 will be reviewed in 1997.

165. Recommendation: The Economic and Social Council might consider deciding that basic education should be a major focus of Commission for Social Development work on basic social services in 1999. The Council might consider further inviting the Commission for Social Development to use the examination of the theme of education by the Commission on the Status of Women in 1997.

Safe drinking water and sanitation

166. Recommendation: The Economic and Social Council might consider deciding that safe drinking water and sanitation should remain within the purview of the Commission on Sustainable Development. The Council might also consider inviting the Commission on Sustainable Development, which reviewed that cluster in 1994, to schedule the providing of an input into the review of the Commission for Social Development in that area in 1999.

Shelter

167. On shelter for poor people, Habitat II may provide further inputs and these, and follow-up mechanisms to be set up by the United Nations Conference on Human Settlements will need to be taken into account.

168. Recommendation: The Economic And Social Council might consider inviting the Commission on Sustainable Development, the Commission for Social Development and the Commission on Human Settlements to explore ways to divide work and further increase cooperation in the area of shelter, as a follow-up to the outcome of Habitat II. The monitoring of related targets should continue to be a focus of the work of the Commission on Human Settlements, for input into the

overall review of recommendations of the World Summit for Social Development in that area.

Food security

169. Measures to promote food security are an important dimension of basic social needs. Their importance was reaffirmed by the World Conference on Human Rights, the International Conference on Population and Development, the World Summit for Social Development and the Fourth World Conference on Women. The World Food Summit will be crucial in developing in more detail the measures that are in the international agenda.

170. Recommendation: The Economic and Social Council might wish to consider deciding how consideration of the issue of food security may best be addressed at the intergovernmental level.

(e) Access to productive resources

171. Measures to improve access of the poor to productive resources, as well as employment and livelihood, were among the areas for action identified by the World Summit for Social Development under poverty. The Summit calls for a wide range of actions, differentiating in some cases between measures to deal with urban poverty and those dealing with rural poverty. The International Conference on Population and Development and the United Nations Conference on Environment and Development also called for measures to facilitate creation of productive jobs (International Conference on Population and Development) compatible with countries' factors endowment (United Nations Conference on Environment and Development).

172. The ACC task force on employment and sustainable livelihoods, chaired by the International Labour Organization (ILO), is entrusted with stimulating the coordinated response of the United Nations system to these recommendations at the country and the regional level, with impulse from headquarters. How the task force can best contribute, through ACC, to the work of the Commission for Social Development on employment, could be considered.

173. Recommendation: The Economic and Social Council might consider endorsing the recommendation of the Commission for Social Development with regard to examining productive employment and sustainable livelihoods in 1997, and deciding that the Commission should focus on measures that increase access of the poor to productive opportunities in both rural and urban areas. The Commission for Social Development could examine measures contained in the International Conference on Population and Development and the United Nations Conference and Environment and Development in that area. The Council might also consider inviting the Commission for Social Development to build on the work to be undertaken by the Commission on the Status of Women in 1997 on "women and the economy". The Council might consider deciding that the Commission for Social Development should have, as a focus of its examination, measures to support small and micro-enterprises in urban and rural areas, and provide those enterprises and people living in poverty with access to training and other productive resources. The Council might consider inviting the Commission on Human Settlements to provide specific inputs to the Commission for Social

Development on aspects related to improving living conditions in urban and rural areas, providing infrastructure and ensuring that they benefit people living in poverty, land reform and promoting land ownership, and ensuring participatory approaches to urban planning. The work of the Commission on Sustainable Development on environmentally related aspects of employment in both urban and rural areas could be used as inputs as well. The Council may also consider inviting the Commission on Science and Technology for Development to provide the Commission for Social Development with an input on access of people living in poverty to technology. The Council might consider inviting the Commission for Social Development, in its review of World Summit for Social Development measures on employment and livelihoods, to also monitor the implementation of provisions of Agenda 21 and the International Conference on Population and Development in this area under poverty.

(f) Empowerment of women

174. Measures to ensure access by women to economic resources, and promote gender equality, as a solution to poverty eradication is a core theme of the Fourth World Conference on Women. It was also addressed in several recommendations of the United Nations Conference on Environment and Development, the International Conference on Population and Development and the World Summit for Social Development, as well as by the World Conference on Human Rights although not specifically under poverty. The Commission on the Status of Women, consistent with its role in mainstreaming a gender perspective in United Nations activities, has already scheduled providing the Commission on Human Rights, and the Commission on Population and Development, with an input on the implementation of the recommendations of the World Conference on Human Rights and the International Conference on Population and Development from a gender perspective, for the overall review and appraisal. It has not yet scheduled an input into the review of the World Summit for Social Development. The Commission on the Status of Women is also monitoring the extent to which other commissions are applying a gender perspective in their area of expertise, and in the monitoring of the conferences for which they have primary responsibility.

175. However, the Commission on the Status of Women could take further steps towards supporting the ultimate objective of mainstreaming gender into the work of other commissions. The review of the Beijing Platform for Action should be a good opportunity for pursuing further the inclusion of gender into core areas of other commissions.

176. Recommendation: The Economic and Social Council might consider entrusting the Commission on the Status of Women with the monitoring of recommendations of the International Conference on Population and Development, the World Summit for Social Development and other conferences on gender equality and women's empowerment in the context of poverty eradication. The Council might also consider recommending that, in addition to its regular programme of work, the Commission on the Status of Women prepare an input to the Commission for Social Development on the evaluation of measures of the World Summit for Social Development that relate to various aspects of gender equality.

177. The Economic and Social Council might consider inviting the Commission on the Status of Women to determine, in consultation with other functional

commissions, the best way to cooperate in reviewing the implementation of the Beijing Platform for Action in their respective areas, in general and under poverty in particular. The Commission on Human Rights could consider providing an input on measures to ensure women's equal enjoyment of their rights, in particular their rights to economic resources. The Commission on Human Settlements could consider providing an input on women's access to land and shelter. The Council might further recommend that other relevant functional commissions consider having in their agendas in 1999 a review of the gender implications of policies falling under their competence.

(g) Vulnerability

178. Special measures for vulnerable groups, and measures to ensure adequate economic and social protection, inter alia, during special periods of life, to support the family or as a result of the implementation of structural adjustment programmes, have been recommended by the World Summit for Social Development, the Fourth World Conference on Women and the International Conference on Population and Development to some extent.

179. Recommendation: The Economic and Social Council might consider proposing that the Commission for Social Development should continue to be the lead commission for the issue of measures for vulnerable groups and social protection. The Council might consider endorsing the recommendation of the Commission for Social Development to carry out an overall review of the theme of promoting social integration and participation of all people in 1998. The Council might consider inviting the Commission for Social Development, in preparing for and addressing this theme, to take into account the relevant parts of the results of other major conferences and follow-up work being undertaken by the relevant commissions as well as by relevant inter-agency bodies.

(h) Participation

180. On the participation of poor people in the development of their communities, and in policies and programmes for poverty eradication, no division of work among the functional commissions should be pursued. It is an issue that should pervade the design and examination of all programmes and activities. Each commission has a particular group of non-governmental organizations following its activities. Consequently, each commission is provided with a different and valuable feedback on policy issues and major trends as regards participation of people living in poverty. However, there are areas where the division of labour could be improved between functional commissions. For example, the Commission on Human Rights has dealt in considerable depth with participation of poor people in general. Furthermore, one commission should be entrusted with the task of conducting an overall review of participation of people living in poverty. The Commission for Social Development could be entrusted with such a responsibility.

181. Recommendation: The Economic and Social Council might consider deciding that the overall review and appraisal of participation of people living in poverty may pertain to the Commission for Social Development. The Council might consider deciding that other functional commissions should consider providing inputs on participation of poor people in their particular area of competence.

The Council might also consider inviting the Commission on Human Rights and the Commission for Social Development to explore ways to improve their cooperation in dealing with the participation of people living in poverty.

(i) Statistics

182. On the issue of the statistical measurement and monitoring of absolute and relative poverty, the Statistical Commission has reviewed the implications of recent international conferences for statistical activities in a technical and focused manner. The Statistical Commission, at its twenty-eighth session (1995), created the Expert Group on the Statistical Implications of Recent Major United Nations Conferences. 33/ The report of the Expert Group (document E/CN.3/AC.1/1996/R.4, annex) was endorsed by the Working Group on International Statistical Programmes and Coordination at its eighteenth session (April 1996). The Expert Group proposed, inter alia, a minimum national data set - including four statistical indicators on absolute poverty (number of people per room, access to safe water, access to sanitation, and monetary value of the basket of food necessary for minimum nutritional requirements, as listed in the appendix to the report of the Expert Group). The formation of an Expert Group on Poverty Statistics was also recommended by the Expert Group on the Statistical Implications of Recent Major United Nations Conferences. A seminar on poverty statistics is to be hosted by the Economic Commission for Latin America and the Caribbean (ECLAC) in 1997, focusing on national and regional experience.

183. The most detailed recommendations for the measurement of poverty are contained in the Copenhagen Declaration on Social Development, and in the Beijing Platform for Action as regards the gender dimensions of poverty. The Fourth World Conference on Women also called for the developing of gender-based methodologies to recognize and value the full contribution of women in the economy through both remunerated and unremunerated work at home, in the community and in the workplace. The World Conference on Human Rights had a recommendation on the need to improve the knowledge of extreme poverty and its causes and Agenda 21 on "collection of information on target groups and target areas" (para. 3.9). It is proposed that the issue of poverty measurement be considered in depth as part of the follow-up of the World Summit for Social Development and the Fourth World Conference on Women.

184. Recommendation: The Economic and Social Council might consider endorsing the Statistical Commission's work on the statistical implications of the World Summit for Social Development and recent major international conferences. It might consider inviting the Statistical Commission to share the results of the Expert Group on Poverty Statistics and the report on the seminar to be held on poverty statistics as inputs for the Commission for Social Development and the Council for the review of recommendations of the chapter on poverty of the World Summit for Social Development. The Council might also consider inviting the Statistical Commission to provide an input to the Commission on the Status of Women for its review of the implementation of the recommendations on poverty measurement from the Fourth World Conference on Women. The Council might further consider inviting other commissions to refrain from dealing with the issue of poverty measurement. If the need arises to consider such an aspect, they should use the work of these three commissions, as relevant, in their deliberations.

D. Concluding remarks

185. Taken together, the recommendations made in this section (set forth in table 2 for the sake of clarity) are intended not only to harmonize the work of the functional commissions, but also to enable the central intergovernmental bodies to provide coherent policy guidance, with a view to promoting an integrated approach to poverty eradication. The efforts of the Economic and Social Council to harmonize the programmes of work of its functional commissions will also contribute to the United Nations Decade for the Eradication of Poverty, starting in 1997. By promoting a more coherent, technical and focused intergovernmental debate and recommendations on poverty eradication, the Council will help to monitor progress in implementing measures recommended by major international conferences for achieving poverty eradication, and hence also progress towards achieving the objectives of the Decade. Harmonized work programmes should allow better guidance and monitoring of United Nations system activities by the Council based on the work of the functional commissions, as well as a more effective and efficient monitoring of national and international action to eradicate poverty.

Table 2. Recapitulation of recommendations emanating from the report on work programmes and inputs from one commission to another

Economic and Social Council (proposed themes)	- 1997: enabling environment (coordination segment
	- 1999: enabling environment (high-level segment) a/
	- 2000: poverty (coordination segment)
Functional commission	Input to another commission
Statistical Commission	- 1999: input to Commission for Social Development and Commission on the Status of Women for review and appraisal of the World Summit for Social Development and the Fourth World Conference on Women
Commission on Population and Development	- 1999: input on reproductive health care to Commission for Social Development
Commission for Social Development	- 1997: "Productive employment and sustainable livelihoods"
	- 1998: "Promoting social integration and participation of all people"
	- 1999: "Social services for all with a particular focus on education"
	- 2000: follow-up of the World Summit for Social Development
Commission on Human Rights	- 1998 or 1999: input to Commission for Social Development on basic social needs as human rights (1999)
	- 1999 or 2000: possible input to Commission on the Status of Women (2000) on women's human rights

a/ Specific theme would be selected subject to the provisions of para. 53 of General Assembly resolution 50/227.

Functional commission	Input to another commission
Commission on the Status of Women	- 1997: input scheduled to the United Nations Conference on Environment and Development review - 1998: input scheduled to World Conference on Human Rights review - 1999: input scheduled to the International Conference on Population and Development - 1999 or 2000: additional input to Commission for Social Development (2000) on measures of the World Summit for Social Development on gender equality (under poverty)
Commission on Narcotic Drugs	- 1999-2000: input to Commission for Social Development/Council on the World Summit for Social Development recommendations on drugs; review of whether policies in its area are supportive of the objective of poverty eradication
Commission on Crime Prevention and Criminal Justice	- 1999-2000: input to Commission for Social Development/Council on the World Summit for Social Development recommendations on crime and criminal justice; review of whether policies in its area are supportive of the objective of poverty eradication
Commission on Science and Technology for Development	- 1997-1998: input to Commission for Social Development on access of the poor/small-scale enterprises to technology - 1999: input to Commission for Social Development on technology and meeting basic needs of all
Commission on Sustainable Development	- 1997 or 1998: input to Commission for Social Development on environmental aspects of employment - 1998-1999: input to Commission for Social Development (1999 review of meeting basic needs of all); environmental health aspects, safe drinking water and sanitation; food security

Functional commission	Input to another commission
Standing Committee: Commission on Human Settlements	- 1997: living conditions in urban areas, access of the poor to infrastructure, land reform, participatory approach to urban planning - 1999: input to Commission for Social Development (1999) on shelter for the poor (including targets)

Notes

1/ Report of the World Summit for Social Development, Copenhagen, 6-12 March 1995 (A/CONF.166/9), chap. I, resolution 1, annex II.

2/ Ibid., annex I.

3/ Report of the United Nations Conference on Environment and Development, Rio de Janeiro, 3-14 June 1992, vol. I, Resolutions Adopted by the Conference (United Nations publication, Sales No. E.93.I.8 and corrigendum), resolution 1, annex II.

4/ Report of the Fourth World Conference on Women, Beijing, 4-15 September 1995 (A/CONF.177/20 and Add.1), chap. I, resolution 1, annex II.

5/ See document E/1996/26, chap. I, sect. C.2, resolution 40/9.

6/ Ibid., resolution 40/10.

7/ See document A/50/3, chap. III, para. 22.

8/ See Report of the World Summit for Social Development, Copenhagen, 6-12 March 1995 (A/CONF.166/9), chap. I, resolution 1, annex I, commitment 2 (b).

9/ See Official Records of the Economic and Social Council, 1993, Supplement No. 7 (E/1993/27), chap. I, sect. C, resolution 37/8.

10/ Report of the International Conference on Population and Development, Cairo, 5-13 September 1994 (United Nations publication, Sales No. E.95.XIII.18), chap. I, resolution 1, annex.

11/ Official Records of the Economic and Social Council, 1991, Supplement No. 2 (E/1991/22 and Add.1), chap. II, sect. A, resolution 1991/14; ibid., 1992, Supplement No. 2 (E/1992/22 and Add.1 and 2), chap. II, sect. A, resolution 1992/11; ibid., 1993, Supplement No. 3 (E/1993/23 and Add.1), chap. II, sect. A, resolution 1993/13; ibid., 1994, Supplement No. 4 (E/1994/24 and Add.1 and 2 and Corr.1), chap. II, sect. A, resolution 1994/12; ibid., 1995, Supplement No. 3 (E/1995/23 and Corr.1 and 2), chap. II, sect. A, resolution 1995/16; and ibid., 1996, Supplement No. 3 (E/1996/23), chap. II, sect. A, resolution 1996/10 (all these Commission on Human Rights resolutions are under the agenda item entitled "Question of the realization in all countries of the economic, social and cultural rights contained in the Universal Declaration of Human Rights and in the International Covenant on Economic, Social and Cultural Rights, and study of special problems which the developing countries face in their efforts to achieve these human rights").

12/ See Official Records of the Economic and Social Council, 1993, Supplement No. 3 (E/1993/23 and Add.1), chap. II, sect. A, resolution 1993/13 (of 26 February 1993), para. 6.

13/ Ibid., 1990, Supplement No. 2 (E/1990/22 and Add.1 and Corr.1 and 2), chap. II, sect. A, resolution 1990/15; and ibid., 1991, Supplement No. 2 (E/1991/22 and Add.1), chap. II, sect. A, resolution 1991/14.

14/ Ibid., 1995, Supplement No. 3 (E/1995/23 and Corr.1 and 2), chap. II, sect. A, resolution 1995/16 entitled "Human rights and extreme poverty".

15/ The Committee on Economic, Social and Cultural Rights, the Committee on the Rights of the Child, and the Committee on the Elimination of Racial Discrimination are among the United Nations treaty bodies that have established a noteworthy practice in this regard.

16/ The Guidelines for Cooperation and Technical Assistance in the Field of Urban Crime Prevention, contained in the annex to Economic and Social Council resolution 1995/9, were transmitted to the Council in draft resolution II for adoption by the Council as contained in document E/1995/30 and Add.1, chap. I, sect. B. The Guidelines call for an integrated crime prevention action plan that, inter alia, promotes welfare and health development and progress and combats all forms of social deprivation, as one means of effecting "primary prevention" (para. 3 (d) (i) (b)).

17/ Official Records of the General Assembly, Forty-third Session, Supplement No. 8, addendum (A/43/8/Add.1).

18/ Ibid., Forty-sixth Session, Supplement No. 8 (A/46/8), annex, chap. I, sect. A, resolution 13/10.

19/ Ibid., Forty-eighth Session, Supplement No. 8 (A/48/8), annex, chap. I, sect. A, resolution 14/3.

20/ General Assembly resolution 217 A (III).

21/ See General Assembly resolution 2200 A (XXI), annex.

22/ See Official Records of the Economic and Social Council, 1994, Supplement No. 13 (E/1994/33/Rev.1).

23/ See E/1996/28, chap. I, sect. C, decision 4/11, para. 2.

24/ See Official Records of the Economic and Social Council, 1995, Supplement No. 6 (E/1995/26).

25/ See E/1996/25.

26/ See document A/50/3, chap. III, para. 22.

27/ In 1999, the Statistical Commission, the Commission on Science and Technology for Development and the Commission for Social Development (all of which meet biennially), as well as the Commission on Human Settlements, will be in session.

28/ See Official Records of the Economic and Social Council, 1995, Supplement No. 12 (E/1995/32), chap. II, para. 19.

29/ Ibid., chap. I, para. 82.

30/ See E/1996/28, chap. II, para. 36.

31/ For example, on the need for international assistance to alternative developments in regions affected by illicit drug cultivation (see para. 31 (h) of the Programme of Action of the World Summit for Social Development).

32/ For example, on ensuring safety through effective criminal justice administration and protective measures (para. 34 (f), of the Programme of Action of the World Summit for Social Development) and full and equal access to justice by vulnerable groups (para. 35 (i) of the Programme of Action of the World Summit for Social Development).

33/ See Official Records of the Economic and Social Council, 1995, Supplement No. 8 (E/1995/28), chap. XI, paras. 65-70.

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ECONOMIC AND ENVIRONMENTAL QUESTIONS: INTERNATIONAL COOPERATION IN TAX MATTERS

Seventh meeting of the Ad Hoc Group of Experts on International Cooperation in Tax Matters

Report of the Secretary-General

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INTRODUCTION

1. As requested by the Economic and Social Council in its decision 1994/211, the seventh meeting of the Ad Hoc Group of Experts on International Cooperation in Tax Matters was held at the Palais des Nations, Geneva, from 11 to 15 December 1995.

2. The Group of Experts stressed the importance of tax issues in view of the globalization of the world economy following the end of the cold war, and emphasized that any discussion of international tax issues must take account of the varying levels of economic development of countries around the world.

3. There was an urgent need for international cooperation to reduce incompatibilities between tax systems so as to promote international trade liberalization, expansion and investment, as well as the transfer of technology. Such cooperation was also necessary to ensure the exchange of information and thus facilitate the implementation of double taxation treaties and enhance compliance with national taxation regimes.

4. The work of the Group of Experts formed part of the continuing efforts of the United Nations and other international organizations to eliminate double taxation, prevent international tax evasion and avoidance, and improve national tax collection performance in order to improve international income allocation and enhance financial resource mobilization for sustainable socio-economic development.

5. Some 21 experts and 23 observers participated at the seventh meeting. The agenda was based on recommendations made at the sixth meeting, as well as on the deliberations and suggestions of the Steering Committee, the successor to the preparatory subgroup.

6. The Steering Committee had met at United Nations Headquarters from 5 to 7 June 1995 and had proposed four areas of special attention: (a) the tax treatment of teachers and students, with reference to the possible deletion of article 14, paragraph 1 (c), and of article 20, paragraph 2, of the United Nations Model Double Taxation Convention between Developed and Developing Countries; (b) the tax treatment of transfer pricing; (c) the tax treatment of financial instruments and derivatives; and (d) the updating of the Model Convention and the Manual for the Negotiations of Bilateral Tax Treaties between Developed and Developing Countries.

7. The Steering Committee had also considered expanding the role of the Group of Experts to include the provision of technical assistance and support in the areas of tax administration, international taxation, transfer pricing and the negotiation of tax treaties. Such assistance would help Member States to minimize national and international tax evasion and avoidance, and would facilitate the resolution of treaty disputes and the negotiation of tax treaties, thus contributing to improving international income allocation and expanded international development.

8. The Group of Experts adopted the following agenda (ST/SG/AC.8/1995/L.1):

1. Opening of the meeting.

2. Remarks by the Director and the Secretary of the Group of Experts.

3. Election of officers.

4. Adoption of the agenda and organization of work.

5. Taxation of special categories: teachers and students.

6. Transfer pricing, in particular as it related to pricing of primary products between related entities, cost-sharing arrangements and the provision of services.

7. Tax treatment of new financial instruments (hybrid instruments).

8. Discussion of the draft revision of the United Nations Model Double Taxation Convention between Developed and Developing Countries and of the Manual for the Negotiation of Bilateral Treaties Between Developed and Developing Countries.

9. Other topics.

10. Arrangements for the eighth meeting.

9. Meeting documentation will be published in part II of the report of the Group of Experts on its seventh meeting.

10. The Ad Hoc Group of Experts on International Cooperation in Tax Matters was accorded its current name by the Economic and Social Council in its resolution 1980/13 of 28 April 1980 to continue the work initiated by the Group of Experts on Tax Treaties between Developed and Developing Countries, which had originally been established by the Council in its resolution 1273 (XLIII) of 4 August 1967.

I. TAXATION OF SPECIAL CATEGORIES: STUDENTS AND TEACHERS

11. The Group of Experts considered three issues: whether article 14, paragraph 1 (c) should be deleted from the Model Convention; whether article 20, paragraph 2 should be deleted; and whether the Model Convention should contain a separate article on the taxation of visiting teachers and researchers.

A. Article 14 (1) (c)

12. The question of whether to delete or retain article 14, paragraph 1 (c) of the Model Convention was considered. That provision allowed remuneration from independent personal services to be taxed at source if it exceeded a fixed amount established in bilateral negotiations, even if the taxpayer had no fixed

base in the source country and regardless of the length of the taxpayer's presence in that country.

13. Issues addressed by the Group of Experts included the importance of the article for all countries, especially developing countries, which assessed tax primarily or exclusively on the basis of source of income, and the effect of inflation on any stipulated monetary threshold over time. Other considerations were the short time-frames within which some services were performed and the need to properly recognize any preparatory costs incurred in the country of residency.

14. It was also noted that during the 15 years that the Model Convention had been in use, the provision had not been included in the majority of treaties concluded between developed and developing countries.

15. After discussion, it was concluded that a majority of the Group of Experts but not yet a consensus favoured deletion of article 14, paragraph 1 (c).

B. Article 20 (2)

16. The Group of Experts noted that the article's intention was to extend all tax benefits allowed to residents to visiting students. It was noted that practical attainment of parity between members of that class of taxpayers could be elusive in countries in which resident students were taxable on their global income from all sources while visiting students were taxable only on income from sources in the visited country.

17. A possible contradiction was noted in article 24, paragraph 4 (second sentence), which stated that a country was not required to grant non-residents any personal allowances or other reliefs on account of civil status or family responsibilities that might be allowed to resident taxpayers.

18. After deliberation, it was concluded that a majority of the Group of Experts but not yet a consensus favoured deletion of article 20, paragraph 2.

C. Article for teachers

19. The Group of Experts considered the inclusion of an article dealing with visiting teachers in the Model Convention.

20. In the current Model Convention, visiting teachers were subject to article 14 if the teaching services were performed in an independent capacity; to article 15 if the services were dependent; or to article 19 if the remuneration was paid by a Contracting State. Many treaties had an additional article or paragraph that dealt specifically with teachers and sometimes researchers, which typically exempted them from taxation in the source country if their stay did not exceed a prescribed length. It was emphasized that the issue was significant for many countries, especially the developing countries.

21. It was noted that articles 14 and 15 did not commonly exempt a visiting teacher's compensation from taxation at source because they generally allowed source taxation of services performers who were present in the host country for more than 183 days and many teaching assignments exceeded that amount of time.

22. It was stated that the Model Convention should only include provisions on which a broad consensus existed and in that case no such consensus had yet emerged. Such an article could establish a precedent that might give rise to claims for treaty exemptions for many other meritorious groups. It was noted that the purpose of income tax treaties was to promote interchanges of all sorts and - notwithstanding the importance of educational and cultural services - not to introduce specific provisions for particular groups or activities.

23. It was generally agreed that the otherwise applicable articles of the Model Convention provided adequate protection against double taxation; if any host country wished to provide an incentive to visiting teachers, it could do so unilaterally.

24. It was agreed that any article on teachers, if included in the Model Convention, should not have the effect of exempting a teacher from tax both in the home country and in the country visited.

25. One possible compromise emerged: instead of amending the Model Convention to include an article on visiting teachers, an addition could be made to the Commentary providing advice for bilateral negotiations on the subject, as had been done for similar treaties.

26. Accordingly, the Group of Experts appointed a drafting committee, which formulated language for inclusion in the commentary on the Model Convention.

II. TRANSFER PRICING

27. The subject of transfer pricing could be characterized as one of the most important and challenging issues that had arisen from the globalization of commercial activities. It was noted that the Organisation for Economic Cooperation and Development (OECD) had considered the matter at length over several years, and that the Steering Committee, at its June 1995 meeting, had identified five issues for consideration by the Group of Experts, namely:

(a) Administrative capabilities for dealing with transfer pricing issues;

(b) Assistance by developed countries to developing countries in the area of transfer pricing enforcement;

(c) Treatment of finished goods versus primary goods;

(d) Exchange of information;

(e) Mechanisms for correlative adjustments.

28. The Steering Committee had agreed that consideration of transfer pricing issues by the Group of Experts was important for ensuring that the interests of both developing and developed countries were adequately represented in any international consensus on those issues.

29. Reference was made to OECD reviews of transfer pricing issues, which had begun with a report issued in 1979 and had culminated most recently with the publication in 1995 of Transfer Pricing Guidelines. OECD intended to supplement the Guidelines with additional chapters on, among other things, transfer pricing of intangibles and cost-sharing arrangements.

30. OECD was also studying the feasibility of arbitrating transfer pricing disputes. In formulating the Guidelines, OECD had considered comments from developing countries and planned further meetings with developing countries on the subject. In addition, some OECD members that were actively participating in the transfer pricing project were doing so out of a great concern for preserving their tax bases as source countries and as producers of primary products.

31. At the June 1995 meeting of the Steering Committee, reservations had been expressed about the effects of cost-sharing arrangements in developing countries. Often, it had been argued, new technology was not transferred to developing countries until decades after it had been conceived, and the effect of cost-sharing research and development expenses could be to allocate portions of such expenses to developing countries even though any benefits to those countries from such research and development were very remote over time. Under a proper application of cost sharing, expenses should be allocated to a particular country only to an extent that appropriately reflected the benefits of such expenditures for that country.

32. It was considered that transfer pricing was not an issue of contention between developed and developing countries; the basic problem of enforcing the arm's length principle was faced by all countries. Moreover, many developing countries were highly developed in certain aspects of their economies, such as manufacturing for export, and thus encountered the same difficulties in that area as the industrialized countries.

33. It was noted that there was a need to study the connections between customs valuations and transfer pricing for income tax purposes. Conflict could arise between a customs agency that sought to maximize the value of goods as they entered the country and a tax administration that sought to minimize the transfer price by which goods were imported.

34. It was proposed that the Group of Experts work closely with OECD on transfer pricing, duly noting any points of departure from the OECD conclusions and identifying them as areas in which further consideration and guidance was needed to assist Member States using the Model Convention.

35. The nomination of an international body to deal with transfer pricing was discussed. Reference was made to a report prepared by a consultant to the Department for Development Support and Management Services of the United Nations Secretariat, entitled "Transfer pricing and taxation of international income in developing countries" (ST/SG/AC.8/1995/L.8). The report had proposed that an

international organization undertake the following: (a) develop a uniform set of transfer pricing principles to be adopted by all countries participating in the initiative; (b) formulate regulations and forms so that a firm doing business in two or more participating countries could file one form allocating its income among the different countries; and (c) assemble a group of experts such as retired tax professionals, to provide advice to countries and assist in the resolution of disputes.

36. Although the above-mentioned proposal was supported in principle, it was felt that the issues of tax administration and taxpayer education as well as the lack of audit and other resources required to enforce transfer pricing rules also needed to be addressed by many countries. An international body of the sort proposed, it was suggested, could help countries to deal with such problems.

37. Limitations to the proposal were also identified. The willingness of countries to accede to a common set of transfer pricing principles, rules, or regulations could be constrained by any derogation from their sovereignty that would be imposed. Moreover, acceptance of the idea might not be politically feasible at any time in the foreseeable future because it represented a new paradigm. The experience of the European Union in its development of a multilateral convention on the arbitration of tax disputes relating to transfer pricing, which had become effective as from the beginning of 1995 more than 20 years after work on it began, was cited as evidence of the slowness with which new initiatives were accepted in that context.

38. A more practical approach was considered, namely, the inclusion of arbitration clauses in bilateral treaties for the resolution of transfer pricing disputes between countries. It was noted that that concept would provide an ongoing resolution mechanism rather than requiring a separate arbitration panel for each case.

39. It was stated that the needs of many developing countries in that area went beyond dispute resolution, and that if a country lacked the resources required to develop transfer pricing cases there would be no disputes to resolve. It was more important for an international body to provide technical assistance and training to the tax administrations of countries without expertise and resources in that area. The primary needs of developing countries were to obtain information relevant to transfer prices reported by companies, as well as to develop information-processing capabilities.

40. It was agreed that a drafting committee be appointed to develop proposals on activities to be undertaken by the Group of Experts in the area of transfer pricing. The recommendations of that drafting committee were subsequently reported to the Group of Experts with recommendations.

III. NEW FINANCIAL INSTRUMENTS

41. The Group of Experts was briefed on the complex technical area of new financial instruments by the Special Adviser to the Secretary. It was noted that those instruments could be divided into three groups: debt instruments,

including bonds issued at a discount; derivatives; and hybrid instruments, in which derivatives were embedded in debt instruments.

42. Derivatives, in turn, came in three principal varieties: options; forwards, including exchanged-traded futures and privately negotiated forward contracts; and notional principal contracts. Of those, the most recent in origin was the notional principal contract, which included swaps of various kinds, such as interest rate swaps, currency swaps and equity swaps, and option-like devices known as caps, floors and collars.

43. Derivatives and other new financial instruments presented a host of tax problems. When a debt instrument was issued at a discount, interest on the instrument consisted, in whole or in part, of accrual of the discount, but if interest income was taxed only when paid, such as under a withholding tax scheme for interest paid to foreign persons, the use of discount instead of interest-bearing bonds tended to defeat or at least defer the tax.

44. In addition, because derivatives could be combined in ways that mimicked the economic behaviour of non-derivative instruments (for example, a bond plus a package of options could have the same economic consequences as ownership of a share of stock) derivatives could be used by taxpayers to avoid unwanted tax consequences. In other words, if the tax rules for various types of investment vehicles were not completely consistent, taxpayers could use derivatives to choose the tax treatment that they most desired; moreover, achieving complete consistency was difficult if not impossible because various instruments differed in ways that were traditionally considered highly relevant to taxation, such as the predictable returns of a debt instrument versus the unpredictable returns on most equity investments.

45. On the other hand, tax rules could upset economically valuable uses of derivatives. Derivatives were commonly used to hedge business and financial risks (for example, an interest rate swap might be used to transfer away the interest-rate risk under a borrowing obtained at a variable rate), and a perfect hedge before taxes might be a highly imperfect hedge after taxes if the taxation of the hedge was not coordinated with the taxation of the transaction or investment giving rise to the risk being hedged. Miscoordination could result if the hedge and the hedged activity or investment were subject to differing characterizations, such as ordinary income versus capital gain, or if there were timing discrepancies, such as one being taxed on a realization basis while the other was taxed on an accrual basis.

46. Derivatives and other new financial instruments also raised many issues under treaties. It was unclear in many instances whether income from such instruments was subject to the article on business profits, capital gains or the article on other income. The answers to such questions often depended on the nature of the particular instrument, the characterization of the instrument under the national law of the taxing country and unresolved questions of treaty interpretation.

47. It was agreed that before the Group of Experts could enter into any meaningful dialogue on such technically complex issues, there needed to be a general enhancement of the level of understanding of such mechanisms and their

implications for taxation. The Group of Experts noted that consideration of that important issue was in its introductory stages and further analysis would need to be made.

IV. MONITORING THE IMPACT OF THE UNITED NATIONS MODEL DOUBLE TAXATION CONVENTION ON BILATERAL NEGOTIATIONS AND DISCUSSION OF A DRAFT REVISION OF THAT CONVENTION

48. The United Nations Model Convention, which was adopted in 1979, differed from the 1992 OECD Model Double Taxation Convention on Income and on Capital in that some provisions in certain of its articles took into account the conditions of developing countries. The monitoring of the impact of the United Nations Model Convention was an undertaking in keeping with the terms of reference of the Group of Experts, one of the provisions of which required a continuing examination of the Model Convention and consideration of the experience of countries in bilateral applications of the Model Convention. The objectives of the continuing review were to identify particular problems encountered in the course of working with the model and possible solutions; clarify the meaning of phrases shown to be imprecise; illuminate the different views that might be taken of particular concepts or terms; and indicate possible compromises.

49. The Group of Experts discussed the Model Convention under two headings, namely, the articles of the convention itself and the related Manual mentioned above.

50. Before considering the revision of the Model Convention, a report prepared by a consultant to the Department for Development Support and Management Services, entitled "Trends in recently negotiated tax treaties between developed and developing countries" (ST/SG/AC.8/1995/L.9) was considered. The document, which covered more than 50 treaties concluded during the last 10 years, compared each treaty with both the United Nations Model Convention and the OECD Model Convention, and identified the trends in treaty formulation arising from that comparison. The study had been initiated as a result of decisions made by the Steering Committee at its June 1995 meeting.

51. Further reference was made to the United Nations Tax Treaty Series, which published Member States' bilateral treaties. The participants agreed to provide the United Nations Secretariat with copies of their newly concluded bilateral tax conventions in all of the languages in which they had been ratified in order to fully support the Series.

52. Participants were also referred to the database maintained by the International Bureau For Fiscal Documentation, which contained the text of 1,300 bilateral tax conventions, including practically all conventions in existence.

53. It was agreed that information exchanges between the Secretariat and the database would be facilitated in order to conduct a comprehensive survey of tax treaties between developed and developing countries that incorporated the unique provisions of the United Nations Model Convention.

54. It was noted that the environment in which tax treaties were negotiated was dynamic and constantly changing. A revised Model Convention would be a major contribution supporting the negotiation process because the Model Convention was widely used in treaty negotiations.

55. The Group of Experts then considered a draft revised United Nations Model Double Taxation Convention between Developed and Developing Countries (ST/SG/AC.8/1995/WP.9), which took into account changes made to the 1992 OECD Model Convention as well as provisions commonly appearing in treaties concluded between developing and developed countries.

56. It was noted that the changes made to 1992 OECD Model Convention had been the result of extensive deliberations over many years with broad participation, suggesting that the Group of Experts might likewise expect to reach agreement on the revision of the United Nations Convention only after a reasonable period of consultation.

57. Taking that constraint into consideration, it was proposed that the Group of Experts focus on particular issues by selecting topics of greatest interest in negotiations of treaties between developed and developing countries.

58. In addition, it was agreed that all United Nations Member States would be called upon to submit proposals outlining issues for consideration by the Group of Experts.

59. It was agreed that responsibility for the organization of that work would be coordinated by a Steering Committee that would report on progress to future meetings of the Group of Experts. Nomination of members of the Group of Experts to serve on the Steering Committee would be sought and their appointment confirmed by the Secretariat. The Group of Experts would be advised when the Steering Committee had been formally convened.

60. It was proposed that the Steering Committee meet at least once, perhaps twice, before the eighth meeting of the Group of Experts, and that the Group of Experts provide guidance for the Steering Committee's work at that meeting.

61. Consideration was given to whether the goal of the revision should be a new United Nations Model Convention or the issuance of supplements to the existing Model Convention as agreement was reached on each particular change.

62. The consensus of the Group of Experts was that no decision should then be made on that issue, and that the Steering Committee should consider both options in making its recommendations.

63. Participants identified issues that might be considered by the Steering Committee in its early deliberations, including the articles on interest, dividends, royalties and capital gains; the force of attraction principle in article 7, paragraph 1; article 7, paragraph 3 (Allocation of expenses to permanent establishments); tax sparing credit; limitation of benefits provisions; transfer pricing; and teachers.

64. In order to support the ongoing process of treaty negotiations and in view of the lengthy process involved in concluding any revisions, the Group of Experts indicated that it would be useful meanwhile to have the 1980 United Nations Model Convention reprinted. The Secretariat was requested to facilitate the reprinting of a sufficient number of copies of the Model Convention.

V. EXPANSION OF THE ROLE OF THE GROUP OF EXPERTS RELATING TO TECHNICAL ASSISTANCE IN INTERNATIONAL TAXATION

65. Consideration was given to expanding the role of the Group of Experts to include providing technical assistance in the area of international taxation.

66. Although primarily a policy-making body, the Group of Experts had been requested to provide technical assistance in the field of tax administration, international taxation and the negotiation of tax treaties. Such assistance would provide for capacity-building in developing countries, enabling them to more effectively negotiate tax treaties, generate additional revenues for socio-economic growth and facilitate the resolution of any treaty disputes.

67. The Department for Development Support and Management Services and other organizations offered such technical assistance, including training seminars, and any efforts of the Group of Experts in that area should be coordinated with those other efforts. Pursuant to requests made at the sixth meeting of the Group of Experts, the Secretariat had served as a clearing-house for the exchange of information on tax conventions, and had stood ready to provide assistance in international taxation matters.

68. The Group of Experts noted the document entitled "Proposal concerning the possible expansion of the role of the Ad Hoc Group of Experts on International Cooperation in Tax Matters" (ST/SG/AC.8/1995/WP.4), which had been developed by the Secretariat in response to a request made by the Steering Committee at its June 1995 session.

69. The proposal called for five annual interregional workshops to be convened, commencing in 1997, to promote worldwide development of expertise in international taxation, with a special emphasis on the prevention of tax evasion and avoidance, and the prevention of double taxation. The workshops could be held at United Nations Headquarters and in Africa, Asia, Europe and Latin America, and it had been proposed that each be attended by up to 35 participants from all regions, and that Governments be invited to send additional participants at their own expense.

70. Under the proposals the workshops, which could be organized under the auspices of the Group of Experts, would consist of lectures, training and practical guidance based on case studies. They would be conducted by members of the Group of Experts, together with international tax experts from the International Monetary Fund, OECD, regional and subregional fiscal organizations, and universities with international tax programmes, depending on the availability of such experts.

71. Each workshop would also provide a forum for the exchange of experience among tax administrators from various regions. Workshop graduates would be expected to act as trainers, passing along knowledge acquired at the workshops to their colleagues in the tax administrations of their respective countries.

72. The Group of Experts noted the need for coordination of the proposed technical assistance programme with the efforts of other organizations.

VI. EIGHTH MEETING OF THE GROUP OF EXPERTS

73. The Group of Experts agreed on the following provisional agenda for its eighth meeting:

1. Opening of the meeting.
2. Remarks by the Director and the Secretary of the Group of Experts.
3. Election of officers.
4. Adoption of the agenda and organization of work.
5. Revision of the United Nations Model Double Taxation Convention between Developed and Developing Countries and the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries.
6. Financial instruments.
7. Transfer pricing.
8. Tax havens, including exchanges of information.
9. Other matters.
10. Arrangements for the ninth meeting of the Group of Experts.

74. The Group of Experts tentatively scheduled its eighth meeting for 15 to 19 December 1997.